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GOVERNOR'S MESSAGE

AND

REPORTS

OF THE

PUBLIC OFFICERS OF THE STATE,

OF THE

BOARDS OF DIRECTORS,

AND OF THE

VISITORS, SUPERINTENDENTS,

AND OTHER

AGENTS OF PUBLIC INSTITUTIONS OR INTERESTS

OF

VIRGINIA.

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May 18, 1932

LIST OF DOCUMENTS.

- 1.—Governor's Message, &c.
- 2.—A Synopsis of the Funds of the Commonwealth for the year ending Sept. 30, 1858.
- 3.—A Synopsis of the Financial Condition of the Treasury for the year ending September 30, 1858.
- 4.—A Synopsis of the Financial Condition of the Internal Improvement and Sinking and Literary Funds.
- 5.—Report of the Auditor of Public Accounts.
- 6.—Report of the Treasurer of the Commonwealth.
- 7.—Second Auditor's Report on the State of the Literary Fund, &c.
- 8.—Second Auditor's Report transmitting the Accounts of the Fund for Internal Improvement, of the Debt and Resources of the State, and of the Sinking Fund.
- 9.—Report of the Medical College of Virginia.
- 10.—Report of the Adjutant General.
- 11.—Report of the Military Institute.
- 12.—Report of the Rector and Visitors of the University of Virginia.
- 13.—Report of the Superintendent of the Penitentiary.
- 14.—Bank Statements from January 1858 to October 1859, both inclusive.
- 15.—Report of the Attorney General.
- 16.—Report of the Superintendent of Public Edifices.
- 18.—Report of the Court of Directors of the Eastern Lunatic Asylum.
- 19.—Report of the President and Directors of the Western Asylum.
- 20.—Accounts of the Deaf, Dumb and Blind Institution—1859.
- 21.—Report of the Board of Visitors of the Deaf, Dumb and Blind Institution.
- 22.—Report of the President and Directors of the Lunatic Asylum West of the Alleghany Mountains.
- 23.—Report of the Weighmaster of Live Stock.
- 24.—Report of the Superintendent of Weights and Measures.



MESSAGE I.

*To the Senate and House of Delegates of the
General Assembly of the Commonwealth of Virginia:*

GENTLEMEN,

Up to a late period I had fondly hoped to close my official term and part from my executive labors with naught but cause of congratulation on the condition of the commonwealth. But, the uppermost theme in this my last regular message must be, that our peace has been disturbed; our citizens have been imprisoned, robbed and murdered; the sanctity of their dwellings has been violated; their persons have been outraged; their property has been seized by force of arms; a strong hold in their midst, with its arms and munitions of war has been captured, and the inhabitants cut off from the means of defence; a national highway through our limits, and its locomotive trains and telegraphic wires have been stopped; the state and national sovereignties have been insulted and assailed; and state and federal troops have been called out and been compelled to fight, at the loss of several killed and wounded, to subdue rebellion and treason, at Harpers Ferry in the county of Jefferson, within our jurisdiction.

This was no result of ordinary crimes, however highhanded and felonious. It was no conspiracy of bandits against society in general, with the motives which usually actuate criminals, confined to the individual perpetrators, and to be crushed by their arrest and punishment. But it was an extraordinary and actual invasion, by a sectional organization, specially upon slaveholders and upon their property in negro slaves. The home to be invaded was the home of domestic slavery; the persons to be seized were the persons of slaveholders; the property to be confiscated was the property in slaves and the other property of slaveholders alone, such as money, plate, jewels and other of like kind, which was to be taken to compensate the robbers for the trouble and risk of robbing the masters

of their slaves; the slaves were not to be taken to be carried away, but they were to be made to stand by the side of the robbers, and to be forced to fight to liberate themselves by massacring their masters; the arsenal was taken to supply arms to servile insurgents; and a provisional government was attempted, in a British province, by our own countrymen, united to us in the faith of confederacy, combining with Canadians, to invade the slaveholding states of the United States; and thus the night of the 16th of October last was surprised and the day of the 17th of October last was startled by the signal guns of rapine, murder, robbery and treason, begun at Harpers Ferry for the purpose of stirring up universal insurrection of slaves throughout the whole south.

Sudden, surprising, shocking as this invasion has been, it is not more so than the rapidity and rancor of the causes which have prompted and put it in motion. It is not confined to the parties who were the present participators in its outrages. Causes and influences lie behind it more potent far than the little band of desperadoes who were sent ahead to kindle the sparks of a general conflagration; and the event, sad as it is, would deserve but little comment, if the condign punishment of the immediate perpetrators of the felonies committed would for the future secure the peace which has been disturbed, and guarantee the safety which is threatened. Indeed, if the miserable convicts were the only conspirators against our peace and safety, we might have forgiven their offences and constrained them only by the grace of pardon. But an entire social and sectional sympathy has incited their crimes, and now rises in rebellion and insurrection to the height of sustaining and justifying their enormity.

It would be pusillanimous to shut our eyes and to affect not to see certain facts of fearful import which stare us in the face, and of which I must speak plainly to you, with the firm and manly purpose of meeting danger and with no weak and wicked design of exciting agitation. That danger exists, of serious magnitude, there can be no doubt in the minds of the most calm and reflecting, and the way to avert it in all cases is to march up to it and meet it front to front. If it has not grown too great already, it will retire from collision; and if it has grown strong enough already for the encounter, it had better be met at once for it will not diminish by delay. I believe in truth, that the very policy of the prime promoters of this appa-

rently mad movement is purely tentative: to try whether we will face the danger which is now sealed in blood. If we "take the dare," the aggression will become more and more insolent; and, if we do not, that it will either truckle or meet us in open conflict to be subdued; and, in either event, our safety and the national peace will be best secured by a direct settlement at once—the sooner the better.

For a series of years social and sectional differences have been growing up, unhappily, between the states of our Union and their people. An evil spirit of fanaticism has seized upon negro slavery as the one subject of social reform, and the one idea of its abolition has seemed to madden whole masses of one entire section of the country. It enters into their religion, into their education, into their politics and prayers, into their courts of justice, into their business, into their legislatures, into all classes of their people, the most respectable and most lawless, into their pulpits and into their presses and school-houses, into their men, women and children of all ages, every where. It has trained three generations, from childhood up, in moral and social habits of hatred to masters of African slaves in the United States. It turns not upon slavery elsewhere, or against slaveholders in any other country, but is especially malignant and vindictive towards its own countrymen, for the very reason that it is bound to them by the faith and sanction of a confederate law. To set up that law to it is to enrage it by the sight of the law, because it is bound by it. It has been taught by the Atheism of a "higher law" than that of a regular government bound by constitutions and statutes. It has been made to believe in the doctrine of absolute individual rights, independent of all relations of man to man in a conventional and social form; and that each man for himself has the prerogative to set up his conscience, his will and his judgment over and above all legal enactments and social institutions. It has been inflamed by prostituted teachers and preachers and presses to do and dare any crime and its consequences which may set up its individual supremacy over law and order. It has been taught from the senate chamber to trust in the fatality of an "*irrepressible conflict*," into which it is bound to plunge. Its anti-Christ pulpit has breathed naught but insurrectionary wrath into servants against their masters, and has denounced our national union as a covenant with death for recognizing property in slaves and guaranteeing to it the protection of law. It has raised

contributions in churches to furnish arms and money to such criminals as these to make a war for empire of settlement in our new territories. It has trained them on the frontier and there taught them the skill of the Indian in savage warfare, and then turned them back upon the oldest and largest slaveholding state to surprise one of its strongest holds. It has organized in Canada and traversed and corresponded thence to New Orleans and from Boston to Iowa. It has established spies every where, and has secret agents in the heart of every slave state, and has secret associations and "underground rail roads" in every free state. It enlists influence and money at home and abroad. It has sent comforters and counsellors and sympathy, and would have sent rescue to these assassins, robbers, murderers and traitors, whom it sent to felons' graves. It has openly and secretly threatened vengeance on the execution of our laws. And since their violation it has defiantly proclaimed aloud that "*insurrection is the lesson of the hour*"—not of slaves only, but all are to be free to rise up against fixed government, and no government is to be allowed except "*the average common sense of the masses*," and no protection is to be permitted against that power.

This is but an epitome, plain and unvarnished, without exaggeration. What is this but anarchy? What does it mean but "confusion worse confounded," and the overthrow of all rights, of all property, of all government, of all religion, of all rule among men? Nothing but mad riot can rule and misrule with such sentiments as these. There can be no compromise with them, no toleration of them in safety or with self-respect. They must be met and crushed, or they will crush us, or our union with non-slaveholding states cannot continue.

The strongest argument against this unnatural war upon negro slavery in one section by another of the same common country, is that it inevitably drives to disunion of the states, embittered with all the vengeful hate of civil war. As that union is among the most precious of our blessings, so the argument ought to weigh which weighs its value. But this consideration is despised by fanaticism. It contemns the Union, and now contemns us for clinging to it as we do. It scoffs the warning that the Union is endangered. The Union itself is denounced as a covenant with sin, and we are scorned as too timid to make the warning of danger to it worthy to be heeded. It arrogantly assumes to break all the bonds of faith

within it, and defies the attempt to escape oppression without it. *This rudely assails our honor* as well as our interest, and demands of us what we will do. We have but one thing to do, unless the numerical majority will cease to violate confederate faith, on a question of such vital importance to us, and will cease, immediately and absolutely cease to disturb our peace, to destroy our lives and property, and to deprive us of all protection and redress under the perverted forms and distorted workings of the Union, we must take up arms. The issue is too essential to be compromised any more. We cannot stand such insults and outrages as those of Harpers Ferry without suffering worse than the death of citizens:—without suffering dishonor, the death of a state.

For a quarter of a century we have been persuaded to forbear, and patiently to wait for the waking and working of the conservative elements in our sister states. We have borne and forborne, and waited in vain. We know that we have many sound and sincere friends in the non-slaveholding states. It may be that they are most numerous far who abhor and detest such wrongs as these; but it is not to be disguised that the conservative elements are *passive*, whilst the fanatical are *active*, and the former are fast diminishing, whilst the latter are increasing in numbers and in force. But where is the evidence that the conservative elements are most powerful? Do we look to the schools and colleges? to the pulpits and clergy, and churches and congregations? to the press? to the journals? to the books? to the professions? the artisans? to associations, which are marked characteristics of the age? to politics? to public assemblies and speakers? to legislatures? to congress? to laws, either state or federal? to elections? to the administration of laws? to judicial decisions? Alas! turn where we will and to what we will, we find that the judgments of the courts only are with us, but they have lost all reverence and respect, and we are left without protection, and the supreme court of the United States is itself assailed for not assailing our constitutional defences. And these last are assailed in denying the rights of protection itself. A new sovereignty and a new law is set up over the old, and we are denied protection under both. Where the federal government has no power to oppress, it is assumed; and where it has the power and it is its duty to protect, it is not allowed to intervene. And the non-slaveholding states are in nearly solid array opposed to us. We, united, may contend for a while by the aid of pluralities, but for a

short time only, and uncertainly at any time, and at best have no majorities on which we can rely in at least sixteen states, having the power of the Union. The active has overcome the passive elements; fanaticism has subdued conservatism in all these states, and these can now, in our present condition, practically wield our destinies for weal or woe. Will they come back to the constitution and abide its covenants or not? What those covenants are I have fully discussed in a reply to the resolutions of Vermont, which are herewith submitted, with my response appended, as a part of this message. I put it upon the archives of state as the most elaborate study of the subject of which I am capable.

But no words can elaborate the issues to which we are now practically brought by the events at Harpers Ferry.

It is vain to point to the paucity of the numbers of the marauders. The daring of their attempt would prove not more their foolhardiness than their full assurance that they were to be joined by a force sufficient to be formidable. If they had not mistaken the number and disposition of the slaves, who they expected to seize the spears, which they brought to capture an arsenal of arms, it is not known, and will never be known, how many other white fanatics would have swelled their numbers, nor how much blood and treasure it would have cost to quell their rebellion. Few they were, but they were fatal to the lives of several of our most worthy citizens; and insultingly dared the chances of doing immeasurable mischief to our entire northern border.

And it is mockery to call them monomaniacs. Maniacs they were, only as all great criminals are; and monomaniacs they were, only as the subject of slavery makes men more insensate than any other one subject can. If these men were monomaniacs, then are a large portion of the people of many of the states monomaniacs.

Before these crimes, they were deemed sane soldiers in a notable crusade against slavery and slaveholders. Many of those who now plead their insanity for them, put Sharpe's rifles in their hands and enlisted and trained and trusted their wits for war in Kansas. Contributions were raised for them in churches. They had been puffed with the praise of the professedly pious for being the very men of destiny for the mission against slave settlements. They had been furnished with money to make sharp spears of butchery for the

throats and breasts of masters, and to supply munitions and stores of regular campaigns. They assembled together from parts as far between as they themselves were few. They were provided, supplied and furnished with much beyond their own wants or means. And it is passing strange that they, madmen, should, few as they were, have been so many madmen, meeting from so far apart, so well supplied by others than themselves, at a point so well selected, and that they should have conspired with so much method as to be so successful, against such apparent odds. Were these parties, known and unknown, so situated, all mad? It is enough to say that the leader himself spurned the falsehood, hypocrisy and cowardice of this mawkish plea of monomania, and neither he, nor one of his men, nor their counsel, put it in upon their trials. He expected from his prompters and backers and sympathizers better pretence and more potent defence than that. Before his failure and defeat in what, in their correspondence with him, they called a "glorious cause," their sympathy was all with his desperate daring and success; and now it is with his insanity for a plea against the legal penalties of his crimes, which had their origin in this very sympathy. A sympathy which saw his insanity too late to snatch from his hands the weapons it had placed there; too late to save the lives taken by its own incitement; and too late to save him from a felon's fate.

By our laws, the plea of insanity could avail at any time, in any stage of trial, and after conviction, before sentence of the court; and after the judicial tribunals were done with the prisoners and they were turned over to the executioner, the executive authority could forefend the law's sentence upon the insane. If either could show or prove insanity, either now, or on trial, he could not be executed as long as I am the governor of the commonwealth, until cured in an asylum; and, if insane at the time of committing the offence, he could not be executed, cured or not cured, at all. But these men needed no mental cure; theirs was a moral malady of devils, which no power but divine could cast out. They were deliberate, cunning, malignant malefactors, desperately bent on mischief, with malice aforethought, gangrened by sectional and social

spirit of incendiarism which demoralizes a numerous host of enemies behind them, who now blatantly sympathize with their deeds in open day before the world. These hired them to be assassins, robbers, murderers and traitors, without themselves incurring the risk of their crimes; and it is no wonder that they now sympathize with them even to madness, and that John Brown despised the hypocritical cant of their pretence that he was insane.

The details of this conspiracy and of its denouement at Harpers Ferry are given in the various accompanying reports. Much of the correspondence and many of the papers of the culprits were found. I have had them collected and copied by competent amanuenses, and they are hereto appended. Suffice it to say, in reference to my own official action, that the first intelligence of the outbreak reached me in the morning of the 17th October, and was very vague. Orders were dispatched immediately to Col. Gibson of Jefferson, to call out the necessary force of his own and adjacent regiments. But late in the evening of the same day, about 7 o'clock, the telegraph announced more serious and precise cause of danger. The news was that 750 marauders had seized the arsenal at Harpers Ferry, with all its arms and munitions, and were arming the slaves, and that actual murder was done, and several citizens were killed and wounded. I immediately called out the 1st regiment of volunteers and as many men of the 179th regiment of militia as could get ready to move by the first train the following morning. And in one hour, at 8 P. M. on the 17th, I departed in person, with company F, Capt. Cary, for the scene. At Washington I was joined by Capt. Marye of the Alexandria rifles, and proceeded with 91 men and officers. At the Relay house in Maryland I received intelligence on the 18th that no more force was necessary, and I ordered back the force under Col. August. And from that place I telegraphed Col. Lee to make no terms with the insurgents. By 1 o'clock on the 18th I arrived with the force

perty to pay the expense of emancipating their slaves. He avowed that he expected to be joined by the slaves and by numerous white persons from many of the slave as well as free states. There was nothing for me to do, but to arrest those who had escaped, to search for their hidden arms and plunder, to try to recapture the slaves they had taken, to get all their papers which could be found, and to have them proceeded against according to law. Had I reached the place before they surrendered, I would have proclaimed martial law, have stormed them in the quickest time possible, shown them no quarter, have tried the survivors, if any, by court martial, and have shot the condemned on the spot. But owing to the delay of the cars at Washington and the Relay house and to the slow travel from the latter place to the ferry, I was too late. When I arrived they were subdued; they were prisoners and some of them wounded, and I was bound to protect them. I took them under the jurisdiction of Virginia; they were guarded from all violence; food and refreshment and surgical aid and every comfort at my command were given them; they were proceeded against regularly by the civil authority, under civil process from both state and federal governments, and I went in person with them, under a military guard to Charlestown, and saw them safely lodged in jail, in custody of the sheriff, under civil and military guard. I remained a night to see that no violence was attempted from any quarter, and the next morning, after giving necessary orders to Col. Gibson and furnishing him with arms, returned to Harpers Ferry. The services of counsel to assist the commonwealth's attorney were engaged by me for the state. Seeing, on the morning of the 18th that the United States marines were ordered away from Harpers Ferry, I ordered a police military guard for the confines around the arsenal. I did not remove the prisoners further into the interior, because I was determined to show no apprehension of a rescue; and if the jail of Jefferson had been on the line of the state, they should have been kept there, to show that they could be kept any where chosen in our limits. Soon after I returned to Richmond, I notified the president of the United States that the reason so few men had captured the arsenal of the United States was that there was no military guard there, and that I had organized a guard to protect our frontier and, incidentally, to protect the property of the United States. A neglected arsenal had been made a positive danger to us; we had been invaded by lawless bands from other states, against which the United States were bound to defend us; we had

been obliged to call out troops to defend the federal property, and at last had to guard it.

Thus the affair passed for the time being from the military to the civil authority. And here I cannot express too strongly what is due to the militia for the promptitude with which they volunteered for duty and obeyed my orders. The Jefferson, Berkeley and Shepherdstown militia were first at the scene, and manifested good courage and did some service; but they were restrained by a natural tenderness for their neighbors and friends who were held prisoners and hostages, and supposed to be in imminent danger from any attempt to storm their captors. The first regiment of volunteers, and company F especially of that regiment, which was ready in an hour from the call, and a part of the 179th, and the Alexandria rifles, and the companies of Fredericksburg and of Orange and Albemarle, all gallantly took arms and moved promptly. More than I called came, and were ready and anxious to do duty and to be first to encounter danger. A finer spirit and better temper of soldiers could not have been displayed.

The state judiciary took the culprits in charge. Legal warrants were issued and served upon them; a court of examination was regularly held over those who did not waive it; and they were formally indicted in a court of competent jurisdiction. They had the full benefit of compulsory process for witnesses in their defence; had counsel assigned them and counsel of their own selection; were confronted by witnesses and accusers; and were given, according to our bill of rights, as in all other cases, a speedy and fair trial by an impartial jury of the vicinage; upon their own confession and upon other evidence, leaving no doubt of guilt, were legally convicted of several capital offences; were heard in person and by counsel, why sentence should not be pronounced upon them; were given every opportunity of applying for writs of supersedeas; did apply; and the court of highest resort, the court of appeals, sustained the judgment and sentence of the court which tried them. Never were prisoners treated with more lenity of trial. And never in any case, in the history of trials, was justice administered with more forbearance, more calmness, more dignity and more majesty of law—never were such prisoners treated with as much benignant kindness as they have been by the people whom they outraged sufficiently to have incited summary punishment.

To prevent any such punishment on the one hand, and a rescue on the other; to guard justice, in a word, I called into service military guards, to aid the civil authority and keep the peace. Receiving information that organization of guards was necessary, I sent an aid to the scene, there to see what was wanting, to assist the adjutant general, and to pass my orders. Col. J. Lucius Davis, a competent soldier, volunteered his services, and I accepted them, to organize the corps, to distribute arms, to post guards and to provide subsistence and quarters, and to call for whatever was wanting. These services he continued most faithfully and efficiently to perform, with my full approbation, until very recent events made it necessary to call for more troops; and Major General Wm. B. Taliaferro, of the fourth division, repaired to the place, and volunteered in person to take command. Many of the troops were from his division, and I could not decline the tender of his services. During the trial of the prisoners and since, appeals and threats of every sort, the most extraordinary, from every quarter, have been made to the executive. I lay before you the mass of these, it being impossible to enter into their details. Though the laws do not permit me to pardon in cases of treason, yet pardons and reprieves have been demanded on the grounds of, 1st, insanity; 2d, magnanimity; 3d, the policy of not making martyrs.

As to the first, the parties by themselves or counsel put in no plea of insanity. No insanity was feigned even; the prisoner Brown spurned it. *Since his sentence*, and since the decision on the appeal, one of his counsel, Samuel Chilton, Esq., has filed with me a number of affidavits professing to *show grounds for delaying execution, in order to give time to make an issue of fact as to the sanity of the prisoner*. How such an issue can now, after sentence, confirmed by the court of appeals, be made, I am ignorant; but it is sufficient to say that I had repeatedly seen and conversed with the prisoner, and had just returned from a visit to him, when this appeal to me was put into my hands. As well as I can know the state of mind of any one, I know that he was sane, and remarkably sane, if quick and clear perception; if assumed rational premises, and consecutive reasoning from them; if cautious tact in avoiding disclosures, and in covering conclusions and inferences; if memory and conception and practical common sense, and if composure and self possession are evidences of a sound state of mind. He was more sane than his prompters and promoters, and concealed well the secret which made him seem to

do an act of mad impulse, by leaving him without his backers at Harpers Ferry; but he did not conceal his contempt for the cowardice which did not back him better than with a plea of insanity, which he spurned to put in on his trial at Charlestown.

As to the second ground of appeal: I know of no magnanimity which is inhumane, and no inhumanity could well exceed that to our society, *our slaves* as well as their masters, which would turn felons like these, proud and defiant in their guilt, loose again on a border already torn by a fanatical and sectional strife which threatens the liberties of the white even more than it does the bondage of the black race.

As to the third ground: Is it true that the due execution of our laws, fairly and justly administered upon these confessed robbers, murderers and traitors, will make them martyrs in the public sentiment of other states? If so, then it is time indeed that execution shall be done upon them, and that we should prepare in earnest for the "irrepressible conflict," with that sympathy which, in demanding for these criminals pardons and reprieves, and in wreaking vengeance for their refusal, would make criminals of us. Indeed, a blasphemous moral treason, an expressed fellow-feeling with felons, a professed conservatism of crime, a defiant and boastful guilty demoniac spirit combined, arraign us, the outraged community, as the wrong-doers who must do penance and prevent our penalty by pardon and reprieve of these martyrs. This sympathy sent these men, its mere tools, to do the deeds which sentenced them. It may have sent them to be martyrs for mischief's sake; but the execution of our laws is necessary to warn future victims not again to be its tools. To heed this outside clamor at all, was to grant at once unconditional grace. To hang would be no more martyrdom than to incarcerate the fanatic. The sympathy would have asked on and on for liberation, and to nurse and soothe him, whilst life lasted, in prison. His state of health would have been heralded weekly as from a palace; visitors would have come affectedly reverent, to see the *shorn* felon at his "hard labor;" the work of his hands would have been sought as holy relics; and his party-colored dress would have become, perhaps, a uniform for the next band of impious marauders. There was no middle ground of mitigation. To pardon or reprieve at all, was to proclaim a licensed impunity to the thousand fanatics who are mad only in the guilt and folly of setting up their individual

supremacy over law, life, property, and civil liberty itself. This sympathy with the leader was worse than the invasion itself. The appeal was: it is policy to make *no martyrs*, but disarm murderers, traitors, robbers, insurrectionists, by *free pardon* for wanton, malicious, unprovoked felons! I could but ask, will execution of the legal sentence of a humane law make martyrs of such criminals? Do sectional and social masses hallow these crimes? Do whole communities sympathize with the outlaws, instead of sympathizing with the outraged society of a sister sovereignty? If so, then the sympathy is as felonious as the criminals, and is far more dangerous than was the invasion. The threat of martyrdom is a threat against our peace, and demands execution to defy such sympathy and such saints of martyrdom. The issue was forced upon us: Shall John Brown be pardoned, lest he might be canonized by execution of felony for confessed murder, robbery and treason in inciting servile insurrection in Virginia? Why a martyr? Because thousands applaud his acts and opinions, and glorify his crimes? Was I to hesitate after this? Sympathy was in insurrection, and had to be subdued more sternly than was John Brown. John Brown had surely to die according to law, and Virginia has to meet the issue. It is made. We have friends or we have not in the states whence these invaders come. They must now be not only *conservative* but *active* to prevent invaders coming. We are in arms.

Information from all quarters, with responsible names, and anonymous, dated the same time, from places far distant from each other, came, of organized conspiracies and combinations to obstruct our laws, to rescue and seize hostages, to commit rapine and burning along our borders on Maryland, Pennsylvania, Ohio and Indiana, proceeding from these states and from New York, Massachusetts and other states and Canada. These multiplied in every form for weeks; and at last, on the 19th of November, a call was very properly and timely made by Col. Davis for an additional force of 500 men.

These reports and rumors, from so many sources, of every character and form, so simultaneous, from places so far apart, at the same time, from persons so unlike in evidences of education, could be from no conspiracy to hoax; but I relied not so much upon them as upon the earnest continued general appeal of sympathizers with the crimes. It was impossible for so much of such sympathy to exist without exciting bad men to action of rescue or revenge. On this I acted.

I immediately put in motion the troops of Richmond, Alexandria, Petersburg and Fauquier, who obeyed promptly—and in the time from 11 o'clock Saturday night to Tuesday morning, 563 men were added to the guards at Charlestown. I again went in person with the troops; assembled the commanding officers, organized the command, issued general orders, and returned to Harpers Ferry, where I met Gen. Taliaferro, and accepted his services. Since then I have ordered an additional force of 560 men from Norfolk and Portsmouth and Petersburg and Orange and Albemarle and Augusta, and Rockingham and Wheeling, and have called out a corps of howitzers under Col. Smith, of Virginia Military Institute. And I have ordered Generals Rogers and Hunton to do whatever is necessary to guard the borders from the Point of Rocks to Alexandria; and the whole border is guarded west to Piedmont. I have exhausted this and the next year's quotas in issuing efficient arms, and have purchased arms of the best improved models, and issued them and coats and blankets to the troops. In a word, I have been compelled by apprehension of the most unparalleled border war, to place the state in as full a panoply of military defence as if a foreign enemy had invaded us. Indeed, one of the most irritating features of this predatory war, is that it has its seat in British provinces, which furnish asylums for our fugitives from justice and from labor, and sends them and their hired outlaws back upon us from depots and rendezvous in bordering states. There is no danger from our slaves or colored people. The slaves taken refused to take arms, and the first man killed was a respectable free negro who was trusted with the baggage of the rail road, and who faithful to his duty was shot running from the philanthropists who came to liberate the black race!

But why do our slaves on the border not take up arms against their masters? We must look firmly at this fact before we take it as a solace. In the answer to that question lies the root of our danger. *Masters in the border counties now hold their slaves by sufferance.* The slave could fly to John Brown much easier than he could come and take him. The slaves at will can liberate themselves by running away. The underground rail road is at their very doors, and they may take passage when they please. They prefer to remain. *John Brown's invasion startled us; but we have been tamely submitting to a greater danger, without confessing it.* The plan which silently corrupts and steals our slaves, which sends secret emissaries among us to "stampede" our slaves, which refuses to execute fugi-

tive slave laws, which forms secret societies for mischief, with the motto, "alarm to their sleep, fire to their dwellings, and poison to their food and water," and which establishes underground rail roads, and depots and rendezvous for invasion, is more dangerous than the invasion by John Brown. Yet the latter excites us, and in the former we have been sleepily acquiescing. It is no solace to me, then, that our border slaves are so liberated already by this exterior asylum, and by this still, silent, stealing system, that *they have no need to take up arms for their own liberation*. Confederate states as well as individuals have denounced our laws and set them at defiance; they have by their laws encouraged and facilitated the escape of our slaves, and have made abolition a cancer eating into our very vitals.

We must, then, acknowledge and act on the fact that present relations between the states cannot be permitted longer to exist without abolishing slavery throughout the United States, or compelling us to defend it by force of arms.

On the 25th ultimo I addressed letters to the governors of Maryland, Pennsylvania and Ohio, of which the accompanying are copies. From the governor of Maryland I have received a very satisfactory reply, herewith submitted. I have received a reply, by telegraph, from the governor of Pennsylvania also, who, I am proud to say, has promptly performed his duty in delivering up the fugitives from justice, and who protests that his state will do her confederate duty in all respects. He intimates that Virginia ought not to anticipate that Pennsylvania will neglect to prevent obstructions to or violations of the laws in her limits; but a watchful guardianship of Virginia's safety could not neglect to apprise Pennsylvania's authorities of crimes meditated against either state (of which I was informed, and they were, probably, not informed), by way of intelligence and warning. John Brown, with his associates, arms and stores, had just before already passed through Pennsylvania, and had remained at places in her limits, and he had enlisted one man, at least, a negro, in one of her towns. I had not, therefore, anticipated the facts, but appealed to them for steps of prevention and precaution,

rendezvous in adjoining states for invading the borders of Virginia. From the governor of Ohio I have as yet received no answer.

On the same day, the 25th ultimo, I addressed a letter to the president of the United States, of which the enclosed is a copy. On the 29th I received from him the accompanying answer, to which I have not replied, but upon which I must here comment.

He seems to think that the constitution and laws of the United States do not provide authority for the president to interpose to "*repel invasion*," or keep the peace between the states, in cases where the citizens of one state invade another state, unless the executive or legislature of the state invaded applies for protection. I differ from this opinion. Neither the framers of the constitution nor the congress of 1795 were guilty of so gross an omission in their provisions for the national safety.

By clause 3d of section 9th of article 1st of the constitution, the states are deprived of the power, "*without the consent of congress, to keep troops or ships of war in time of peace, or to engage in war, unless actually invaded, or in such imminent danger as will not admit of delay.*"

To compensate them for this privation of the power of preparation for defence, it is provided in section 4th of article 4th, that "*the United States shall guarantee to every state in the Union a republican form of government, and shall protect each of them against invasion; and on application of the legislature, or of the executive (when the legislature cannot be convened), against domestic violence.*"

Now, it is readily conceded, "*United States*" here is to be taken as synonymous with the words "*the congress.*" The clause is in juxtaposition with clauses defining the powers of "*the congress.*" And if they were not, by the 18th clause of section 8th of article 1st, to "*the congress*" is given the power "*to make all laws which shall be necessary and proper for carrying into execution*" its own powers, "*and all other powers vested in the government of the United States, or in any department or officer thereof.*"

This duty and power then of guaranteeing protection to *every state against invasion*, belongs unquestionably to congress. Has it exercised the power? It has. Thus:

To the congress also is given the power "*to raise and support*

armies," and "to provide and maintain a navy," and these are called, specially, "the land and naval forces" of the United States.

I presume that no one will gainsay the proposition that the chief object of these land and naval forces is "to suppress insurrections and to repel invasions."

But in addition to these powers, another is specially added: "To provide for *calling forth* the militia to execute the laws of the Union, suppress insurrections and repel invasions." And I presume that no one will insist that the regular army and navy of the United States may not be ordered to execute the laws of the Union, and to suppress insurrections and repel invasions, without calling forth the militia, *or* though the militia may be called forth to execute the same purposes.

This granted, the congress did pass the laws: 1st, to raise armies, and to provide and maintain a navy, as well as laws for calling forth the militia.

And then, by article 2nd, the president is vested with *the executive power*. He is sworn faithfully to execute the office of president, and to the best of his ability, to preserve, protect and defend the constitution of the United States; and he is made commander in chief of the army and navy of the United States and of the militia of the several states, when called into the actual service of the United States; and he shall take care that the laws be faithfully executed.

Now, to revert to the 4th section of the 4th article:

In this section, there are two things against which the United States guarantees protection to every state:

1st, against "*invasion*." Not one kind of invasion or another, but simply "*invasion*" of all kinds from every quarter; and *no application for protection* is required against "*invasion*." Whenever it comes, however it comes, it is to be protected against. The word itself imports *force from without*—any force from without the state invaded, whether from foreign country or alien enemies or Indian tribes: it

ready raised and standing, and a navy already "*provided and maintained.*" The president is commander in chief of these, and may order them to repel actual invasion, as they are already in actual service without being "*called forth.*" And he is surely as much bound to execute the constitution as the statutes of congress. "*The laws,*" to be executed, embrace both, and he has the means to execute both provided in the statute for raising armies and providing a navy, as well as in the laws calling forth the militia.

: But to proceed :

2nd. The second thing that every state is to be protected against is, "*domestic violence.*" These words import force from within—a domestic force, acting in rebellion or insurrection or obstruction of the laws, against the state. To interpose against this, there must be an application of the legislature, or of the executive of the state when the legislature cannot be convened.

And under this clause of this section, special acts of February 28th, 1795, and of March 3rd, 1807, have been passed. They are wholly distinct from the laws of congress raising armies and providing a navy. The first clause of the 1st section of the act of 1795 relates to invasions of the *United States* "*from any foreign nation or Indian tribe.*" The 2nd clause of that section relates to "*insurrection in any state against the government thereof,*" &c., to "*domestic violence,*" in other words, and not expressly or impliedly to "*invasion of any state.*" And the 2nd section of the act relates to obstructions of the laws of the *United States*, and not of any state. And the whole act, so far as it relates to the states, is an act to provide for "*calling forth the militia*" to suppress domestic violence, and not for commanding the land and naval forces already in actual service against "*invasion.*" *Invasion of any state is in fact invasion of the United States.* And the act of 1807 applies expressly to cases only of "*insurrection or obstruction to the laws either of the United States, or of any individual state or territory.*" And if the president's construction of his power be correct, this act, which was in-

"invasion of a state," but so far as a state is concerned, to cases only of domestic violence; and where the militia are called forth on application of the legislature or of the executive of the state rebelled against.

Here there was no "insurrection;" no case of force from within. Invasion was threatened from without, by citizens of one state against another state. It is monstrous to say that there is nothing in the constitution or laws guaranteeing protection to a state in such cases. The constitution is express. It needs in fact the laws only which have been passed—the laws of the army and navy of the United States, and the laws for calling forth the militia, to execute both of the clauses of protection guaranteed by the constitution to "every state in this Union." The men of 1795 made no such gross omission. They understood their work too well for that. And what a spectacle *the United States* would have presented, if on the second an army of fanatics had invaded Virginia to rescue felons legally convicted, and a bloody battle had been joined, and the United States land forces at Harpers Ferry had stood neutral spectators, guarding only the United States arsenal, and playing *posse comitatus* to a United States marshal, but not allowed to aid the execution of the laws of a state or to repel invasion, because the *United States* were not invaded "from a foreign country, or by Indian tribes." The bare statement is revolting to the 4th section of the fourth article of the constitution guaranteeing protection to every state *against invasion*; to every statute of congress raising land and naval forces of the United States; to all the ends and purposes of those laws and to peace; to the oath and executive office of the president of the United States to preserve, protect and defend the constitution, and to see the laws faithfully executed.

Such are my views of the constitution and laws. The views of the president, it seems, are different. I notified him of a just apprehension that this state was threatened with "*invasion*" by a predatory border war, to rescue prisoners convicted of high crimes and

atrocious wickedness as well as folly of attempting to rescue convicted traitors and murderers from the penalty due to their crimes under the outraged laws of Virginia."

I reply to him, through you, gentlemen, that it is strange this should seem so incredible, when the very "convicted traitors and murderers" were portions of the people of the states mentioned, *who had just been convicted of invading our border*, and seizing a United States arsenal, and of perpetrating treason and murder against both the state and the United States authority. And I surely may be allowed latitude for acting on the mass of information I have received, of renewed invasion, when, perhaps, pardonable inattention at Washington to warning of the murder and treason at Harpers Ferry, left an arsenal and a people defenceless against that invasion!

I did not call on the president to protect Virginia, and would not do so. I apprised him of apprehensions "*in order that he might take steps to preserve peace between the states.*" I had called out our own militia, and they are a thousand fold ample to defend their state. They have had not only to guard their own border but to guard in part the arsenal of the United States. The president has however manifested a "cheerful and cordial" disposition to defend the *place ceded to the United States at Harpers Ferry*; he sent a small guard, as soon as informed it was unguarded, and has reinforced that guard, "not only to protect the public property clearly *within federal jurisdiction*, but to prevent the insurgents from seizing the arms in the arsenal at that place, and using them against the troops of Virginia." "Besides," he says, "it is possible the additional troops may be required to act as a *posse comitatus* on the requisition of the marshal of the United States for the western district of Virginia, to prevent the rescue of Stevens, now in his custody, charged with the crime of high treason."

Then for these objects—1st. to keep arms of the United States out of the hands of the invaders of Virginia: and 2d. To act as "*posse comitatus*" to a United States marshal, the land forces of the United States may be used; but 3d. *Not to prevent "invasion" of one state by the people of another state.* And he says he can discover nothing in any provision in the constitution or laws of the United States which would authorize him to "*take steps*" for the purpose of preserving peace between the states, "*by guarding places in surrounding states which may be occupied as depots and rendezvous by desperadoes to invade Virginia.*"

As I understand his interpretation of the constitution and laws, he cannot call forth the militia nor employ the land and naval forces of the United States, "*for this purpose.*" He says it is the duty of the respective *state governments* to break up such depots, and to prevent their citizens from making incursions, &c.; but *that if the federal executive were to enter these states and perform this duty for them, it would be a manifest usurpation of their rights. Were he thus to act it would be a palpable invasion of state sovereignty, and as a precedent might prove highly dangerous.*" Now, this is new doctrine, and teaches even Virginia a lesson of state rights which destroys her constitutional guarantee of protection by the United States against "invasion" by abolition fanatics from other states. They are not from any foreign country, nor are they Indian tribes. The fanatics from free states, such as John Brown and Stevens, he says, in effect, are *not invading the United States when invading Virginia*; they are not "from any foreign nation or Indian tribe," rendering it lawful for the president to employ the federal forces to repel such invasion."

These are alarming doctrines to the invaded states. And however the argument or the error may be between the president and your executive, this at least is clear, *that if I am right in my views of our guarantee of protection in the case before us, imminent as it is, he, the executive of the United States, does not concur with me, and will not enforce the protection we need; and on the other hand if he is right, and we cannot legally claim that the United States shall keep the peace between states and guarantee one state against invasion from another, the federal executive cannot interpose to repel or prevent the invasion.* In either case, we are clearly thrown on our self dependence. *We must rely on ourselves, and fight for peace! I say then—To your tents! Organize and arm!*

The constitutional guarantee of protection is withheld, whilst we are invaded from all around, and this withholding will inspirit the sympathizers in felony against our property and lives. To defend ourselves, and to suppress sympathy in insurrection, which must multiply felons against our peace and safety; and if they did not intend invasion before, will make them enact it now; under this construction of state rights to disturb and state rights to defend the public peace, we will need all our forces for the conflict. I therefore recommend to you more energetic measures than the president compliments me for adopting on the side of *peace* against invasion.

I repeat :

1st. Organize and arm.

2d. Demand of each state in the Union what position she means to maintain for the future in respect to slavery and the provisions of the constitution and laws of the United States, and the provisions of state laws for its protection in our federal relations; and be governed according to the manner in which the demand shall be answered. Let us defend our own position, or yield it at once. Let us have action and not resolves—definitive settlement, and no more temporizing the constitution, and no more compromise.

John Brown, the leader of the invasion of Harpers Ferry, was executed, according to the sentence of the court, on the 2d instant. His body was delivered, by my request to the sheriff of Jefferson county, to the orders of Major General Taliaferro, to be guarded safely to Harpers Ferry, and there delivered to his widow, Mary Brown. The laws of the commonwealth have reigned in his arrest, trial and execution; and when dead, under the sentence, they released his remains to his relatives, to whom they have, with dignity and decency, been handed over.

The other convicts await execution, and will be executed on the 16th, unless the general assembly orders otherwise. I shall be guided in my course in respect to the reprieve, pardon or commutation of punishment of these, or in respect to their execution, by your resolves. This will meet the open invasion, but it acts only on the individual convicts, and it don't settle the question of our peace and protection against future aggression. To do that, we must cease to resolve, and take decided action. What action, is for you to decide. I have done my part, according to the best of my ability—and it remains only for me to offer myself, all that I am and all that I have, to the commonwealth, wherever she may order me or mine, in any service, when the term of my present office closes.

I submit detailed recommendations in another message.

I am, most respectfully and devotedly,

Your obedient servant,

HENRY A. WISE.

MESSAGE II.

*To the Senate and House of Delegates of the
General Assembly of the Commonwealth of Virginia:*

GENTLEMEN,

Leaving details of my first message, and miscellaneous subjects, to a second communication, I continue to call your attention to various subjects of most immediate magnitude.

I ask for special favor to the gallant militia corps who have volunteered so spiritedly for public defence. They have rivaled each other in a patriotic and martial spirit; and the lesson taught them is worth far more than the money expended in calling them forth, and the public spirit inspired gives us the confidence of a victory at least over a state of comparative disorganization. I cannot distinguish among the corps, except in training and drill. The 1st regiment of volunteers is now worthy of being the pride of the state. Foster it, and never let it be less in numbers or lower in discipline. Besides its pay I ask that it may be complimented with full camp equipage, and be allowed at state expense a troop of cavalry, with military saddles, bridles and valises, and armed with Colt's army revolvers with breech attached and sabres, and a uniform to be prescribed by the governor, and to be his guard of honor on state occasions.

I armed a scout guard and placed at its head Captain Henry Hunter, of Jefferson, who did good service at Harpers Ferry, and I trust that corps, with the others who kept constant guard at Charlestown, under Col. Gibson, may be handsomely complimented. Capt. Botts deserves to be noted.

I beg you to thank the Maryland volunteers, and particularly their body of surgeons, with J. W. R. Dunbar, a Virginian by birth, at their head.

Col. Smith, the devoted superintendent, has proved that the Military Institute can make men out of boys. I have allowed and invited him to display his howitzers before you, on his return with them from actual service. I beg that the annuity to this nursery of officers for citizen soldiers may be doubled as I propose.

To all who have tendered service, a tender of thanks.

To a few individuals, specially by name, an acknowledgment is due without invidiousness. Col. J. Lucius Davis, a trained soldier, volunteered to act as my aid and as acting assistant to the adjutant general, and in that capacity he went to the scene at Charlestown and acted until Major Gen'l Taliaferro took command, and has since acted as commissary general and assistant to adjutant general, with great vigilance and efficiency. His services have been invaluable. Besides Col. Davis, Lieut. Green of the United States marines, the officer, a Virginian, who cut down John Brown, has volunteered to train our artillery, and he has been assisted by another volunteer, a naturalized citizen, Mr. Burckholtz, a scientific officer, who though poor, left his labor here to devote himself to our defence. He has been employed by me on our state map. I ask that he may be continued on that work with an advance of liberal pay.

The adjutant general, aged and unpaid as he is, has done his duty faithfully to the utmost of his power. It is not creditable to us that he is without a salary.

The Alexandria troops, under Col. Stewart and Major Duffey, and the Fauquier and Newtown and Shepherdstown cavalry deserve a compliment of the best arms and accoutrements.

Maj. Gen. Taliaferro presented himself in person and asked to serve, and his services have met my entire approbation. All, all have done well and deserve your kindest consideration. I beg you to appropriate a handsome compensation to A. Hunter, Esq., for his assistance to the criminal prosecutions.

I shall continue a sufficient military force until after the 16th, and urge upon you in anticipation of a withdrawal of troops an efficient organization and arming of the border from the Point of Rocks to Wheeling. That city has shown her truth to Virginia, and I was proud of the corps she was prompt to send to prove it. I rely upon the northwest, which has nobly tendered service from every point.

Without stopping to mention more of merit, I recommend the necessary measures :

1st. An appropriation of \$ 25,000 to meet expenditures already made for defence. It is impossible to submit accounts and estimates at present, but this sum is not more than sufficient, and more may be required before you adjourn. This is instantly required.

2nd. Appropriate \$ 25,000 to pay for arms and munition already purchased, and for altering or exchanging the old.

3d. A reorganization of the militia system. The present is utterly futile. I urge the plan submitted by me to the last legislature, which was never considered :

1st. An *active* militia, of men ~~from~~ 18 to 25 years of age, and of volunteers of any age ; to be fully armed and equipped and frequently drilled ; and compelled to do duty under heavy and summary fines and penalties. To be ordered out from time to time, in squads, at discretion of commanding officers, to do duty as military patrols. To be organized into regiments, battalions or companies, as the density of population will admit. Commanding officers to be responsible for arms, and to have full and summary authority to preserve, collect and secure arms without bonds, with power to fine for loss or abuse. This branch of militia to be exempt from working on roads and serving on juries. And

2d. An enrolled and reserved militia of all men over 25, not volunteers, to be assembled but once in a year, and to pay a tax of \$1 per man for exemption from active duty, unless called into actual service. But any one volunteering to do active and compulsory service to be exempt from this tax.

4th. An adjutant general, with ample salary of at least \$ 2,500 ; and a commissary general, with the same—their respective duties to be defined by law ; with necessary clerks and assistants to each. Make these correspond with major generals, and major generals correspond with brigadier generals and colonels of their respective divisions. Give to major generals, brigadier generals, colonels and captains the powers now given in section 1st of ch. 29 of the Code to colonels alone, in any sudden emergency, to call out the militia.

5th. Enact that all general officers shall be nominated, and by and with the advice and consent of the senate shall be appointed by

the governor. And that all field officers and captains shall be appointed by the governor; and make captains superintend and declare the elections by companies from lieutenants down.

6th. Provide the best and most approved arms. Alter and exchange all the old arms. Direct depots of arms and fixed ammunition at numerous eligible points. Cause the arms to be assigned to corps in regiments of active militia, and allow of no selection of arms by companies; let them be assigned by competent officers under a regular system.—I called attention to our arms in vain heretofore.

7th. Make the military institute a part of the regular system, subject to the orders of the governor alone. It has proved its value in this emergency, and deserves great praise. Especially organize out of that school a corps of engineers, having one at least for every brigade of active militia.

8th. Organize thoroughly, inspectors, adjutants, commissaries and engineers, and pay these and all other officers required to be constantly or generally on duty, out of taxes on reserved militia, and fines.—The estimates of these can easily be made by the census.

9th. Increase the state guard to 100 men; increase their pay to that of the regular army of the United States; make them prepare fixed ammunition; allow them a full band of music. Reorganize them, as was proposed at the last session of the general assembly. The present pay will not obtain reliable personnel. Young men, sons of our own citizens, without families, should be taken and trained in certain schools.—Make it an armory of construction.

10th. Provide military patrols for police purposes.

11th. Give greater and more definite power to the executive to proclaim martial law and to do summary execution in extraordinary cases. And provide better to expedite trials before the civil courts.

12th. Regulate telegraphs, and take care of who are operators therein; and complete the ways of transportation as early as possible, especially the Winchester and Strausburg rail road.

13th. Revise the laws as to the distribution by mails or by newspapers or booksellers of incendiary written and printed matter.

14th. Regulate and restrain the intercommunication and inter-

ginia.

15th. Extend the inspection laws of vessels to all our waters, eastern and western shore; and make the laws apply to all vessels bound northward, whether by the bay or the capes.

16th. The most stringent laws are required against all secret and nightly association of negroes, bond or free.

17th. Correct the evils and mischiefs which arise out of the manner in which negroes are hired, boarded and lodged and paid for extra work in the various factories, particularly of Richmond. This subject ought to be specially enquired into.

18th. I earnestly urge not to drive free negroes north, and refer to my last message on that subject. Force them to be constantly employed. Compel all idlers, vagabonds, persons of bad behavior, petty criminals among them, to go upon the public works and labor under guard. Encourage the worthy and respectable among us to remain, on condition of good behavior and habits of industry and faithfulness. Allow them not to hold real estate.

Turning from these, I call your attention to other subjects of less painful interest. And in doing so I shall be as brief as possible, inasmuch as most that I have to say is already contained in my previous messages unacted upon, which I resume and repeat; and my successor will more properly, perhaps, be expected to introduce any new matter for consideration.

The Sinking fund shows:

Debt due on the 1st January 1852,	-	11,971,838	30
Debt created since,	-	19,480,321	33
Total of old and new debt,		31,452,159	63
Redeemed of old,	-	1,261,843	00
Investment in bonds for redemption of new,	-	1,083,657	20
Total redeemed and invested for redemption,	-	<u>2,345,500</u>	<u>20</u>
Leaving of old debt,	-	10,709,995	30
Leaving of new debt,	-	18,396,664	13

The annual interest to be provided for as the whole		
debt now stands, adding unredeemed and in-		
vested together, is	-	\$ 1,786,829 36
For each half year,	-	<u>\$ 893,414 68</u>

The results are obtained by the very clear and satisfactory details of the report of the commissioners of the Sinking fund.

I earnestly unite with that report in recommending :

1st. That *all* taxes, state and corporation, on state bonds, be repealed and forbidden. The tax tends to keep the bonds below par a per cent. far greater than the amount of the tax, and that fact alone costs the state more than the treasury gains by the tax. It is a tax too upon our own citizens, for the advantage of non-residents who are benefitted by speculating in our stocks to the extent of any factitious cause which keeps them down in the market below their intrinsic value. It drives our state bonds out of the state, because they are held to greater advantage elsewhere than at home, by the amount of the tax and by the greater amount to which it affects the credit of the bonds.

2dly. I recommend that the commissioners be required in all cases to invest the sinking fund in our bonds at par. That is in the true sense and spirit of the constitutional provision of the fund. It contemplated that the bonds should never be sold below par by the state, should be redeemed in a limited period of time, and that was with the view of having them always honored at par. Whenever the state is seen, by its officers, in the market shaving its own bonds for its own investments, it cannot but injuriously affect their credit. The fact of a perpetually operating sinking fund always redeeming them and always investing in them at par, would tend more than any other intrinsic cause could, to keep them at par. Let the motto of state credit be: We will not sell nor pay our bonds at

ting our credit ; and if appropriations are made, their application is embarrassed or prevented by the inability, as they imagine, of selling bonds below par. But the bonds are issued to the companies at par. They are immediately sold at a discount, the appropriations are diminished so much, and the contracts on the works raised so much and more by the operation. This cost and loss and risk at last all falls upon the state, and is far greater than the discount on the bonds. And

4th. I earnestly ask the legislature to provide by general law against the failure to pay interest punctually on our guaranteed bonds. The bonds of the state at one period the present year went up above 99 in New York, and so continued until about \$ 67,000 only of the interest due on the guaranteed bonds of the James river and Kanawha company fell due in July, and failed to be paid. The last general assembly had made provision up to that day only ; and though there was plenty of money in the treasury, there was no authority of law in any functionary to pay this interest. Our bonds sank immediately to 96, and since to 93 in the market. I recommend that authority be given the executive to pay the interest on them as it may happen to fall due.

5th. I recommend that in future, so far as it can be done consistently with existing engagements, the interest due upon our state bonds and all debts be paid at our own treasury in Richmond, and not elsewhere.

6th. That the mode and rate of borrowing money and selling their securities, by joint stock companies, be prescribed and regulated by law so as to conform better to the conservation of state credit.

7th. That the rate of legal interest be not changed, and that the usury laws, be not relaxed. The bankers and brokers and money changers and capitalists in New York may clamor for the abolition of usury laws for the obvious reason that they have the centre of trade, to which the flow of money tends, and the money there is the money lent ; but the provincial people and the states are the borrowers. I refer to my last message on this subject.

The bonds hypothecated in the hands of J. T. Soutter in New York, and the settlement with him, are fully accounted for by the commissioners and the report of the attorney general, hereto ap-

pending. I recommend a careful review and understanding of that subject, with a view to an enquiry by the legislature, as to the best mode of preventing such cases in future.

Outstanding floating debt in 1857, on account of Sinking fund, of treasury notes outstanding 1st Oct'r 1857, on account of interest due Literary fund, on account of interest on bonds of James river and Kanawha company, and capitation tax of 1856,				-	-	-	-	1,282,466	51
Actually paid up to 1st October 1859,				-	-	-	-	950,564	71
Leaving a balance then outstanding of				-	-	-	-	331,901	80
By amount of balance in treasury that day,				-	-	-	-	66,888	55
Actual floating debt,								<u>\$ 265,013</u>	<u>35</u>
Showing a floating debt paid, and cash in hand since 1st October 1857,				-	-	-	-	\$1,017,453	16
Permanent debt paid and invested by Sinking fund since 1852,				-	-	-	-	\$2,345,500	20
Leaving the funded debt now,				-	-	-	-	29,106,659	43
Floating debt,				-	-	-	-	265,013	35
Total liabilities of state,								<u>\$29,371,672</u>	<u>78</u>
Besides thus sinking the permanent and paying the floating debt, there has been added to the investment of the Literary fund the sum of				-	-	-	-	\$191,731	80
On the 1st October 1857, it was				-	-	-	-	1,641,758	37
And on the 1st October 1859, it was				-	-	-	-	1,833,490	17
Making the above increase of								<u>\$191,731</u>	<u>80</u>
And, in addition to this, the public works have yielded, the last two years, an increase of surplus revenue of				-	-	-	-	\$292,000	00
Thus: 1855-56,				-	-	-	-	168,000	00
1856-57,				-	-	-	-	130,000	00
								<u>298,000</u>	<u>00</u>

1857-58,	-	-	170,000 00
1858-59,	-	-	420,000 00
			<hr/>
			\$ 590,000 00

Showing an increase of the last over the previous
year, of - - - - \$ 250,000 00

These facts are encouraging, and show that our debts are diminishing, and our means and sources of credit are increasing.

If no cause of depression in trade occurs, we may reasonably assure ourselves of the fruits of past expenditures for the future, and calculate that, with care and good management, they will yield a steady annual increase.

Aggregate Estimated Receipts and Charges.

Balance in treasury (commonwealth proper), on the			
1st of October 1859,	-	-	104,013 36
Estimated receipts for fiscal year 1859-60,	-	-	3,771,068 96
			<hr/>
			3,875,082 32
Disbursements for fiscal year 1859-60,	-	-	3,660,239 15
			<hr/>
Estimated surplus 1st October 1860,	-	-	214,843 17
Estimated receipts for 1860-61,	-	-	3,785,762 96
			<hr/>
Total receipts for 1860-61,	-	-	4,000,606 13
Estimated charges for 1860-61,	-	-	3,106,453 31
			<hr/>
Surplus on 1st October 1861,			<u>\$ 894,152 82</u>

The above includes estimate for James river and Kanawha interest for both years, and \$10,000 for support of Trans-Alleghany lunatic asylum for 1861; but does not include estimates for construction of the asylum, nor increased expenditures for defence of our borders.

safely appropriate *five millions* of dollars to the public works, and add that amount to the public debt, without impairing public credit. I refer you to the accompanying synopsis, prepared by the first auditor.

This brings us to our

Public Works.

We have seen how much we can venture to expend at once on our improvements. We have but to review them as they now stand, to see their relative importance. The great argument for them all is, that they are indispensable to build up for us a *centre of trade*; and for the value and effect of that I must refer you to my message to the last general assembly.

I repeat, that the most important line of the state is the James river and Kanawha canal. It should not be left where it is any longer. On the 11th February 1856 I reported that this great work was left "without funds, without credit, bound by a mortgage, and resting its whole weight on the arm of the state." Since then nothing has been done but to appropriate the sums sufficient to meet the interest due on its debts up to 1st July last; and then the appropriations failed, and the state failed to pay its interest on guaranteed bonds. This affected the state credit more injuriously than it did that of the canal. I ask for an immediate appropriation of this interest, and for a permanent provision for it in future. For the reasons given in my message of 1856, I repeat the recommendation then made, "that the capital stock of the company shall be increased to the amount of 80,000 shares, of which the state shall take 60,000 in payment of her debt and liabilities due by the canal, and the remaining 20,000 shall be sold, if practicable, to private persons, thus commuting the debt and liability of the state into stock of the company." This will complete the canal to Covington; and when the Covington and Ohio rail road is completed, the revenue, it is supposed, will pay the interest on the whole investment.

Besides the connection of this work with the Kanawha, it has another connection, which embraces one of the grandest developments of our state. The continental water-shed east of the Andes is from north to south. The only exception, remarkably, is chiefly

in the western part of Virginia's territory. The New river rises far south in North Carolina, and passing our line, runs northeast to Montgomery, and thence west of north, cuts through the whole range of the Alleghany mountains, and runs north to the mouth of the Gauley; thence northwest to the Kanawha. It is one of the most remarkable water passages in the world, and full of development in every respect. Opposite its junction with the Kanawha, eastward, the heads of the Monongahela rise and run northward to Pittsburg. Thus Virginia alone has waters, for hundreds of miles, running from south to north, contrary to the general flow of waters. There is great power in this peculiarity of formation, and time will show that it is one of the elements of our future progress and greatness in wealth. It invites Virginia, by all means, to connect the James and the New rivers first, and the James and the Monongahela, if practicable, afterwards. I believe that the connection with New river is practicable, and surveys ought to be ordered for it. Looking to this, and secondarily to test the present location of the James river canal across the Alleghany ridge, I ordered a small reconnoissance out of the contingent fund the past summer. The president and engineer of the canal gave me every facility and assistance, and I was further aided by Col. Smith of the institute with a corps of its graduates. The report of Engineer Lorraine will be submitted to you. I trust the general assembly will by a liberal appropriation enable the institute to purchase a complete set of topographical instruments, and to organize a corps of civil engineers for surveys generally, and especially for ascertaining the best mode of connecting the James with New river, and of improving the navigation of the latter. I commend to your attention the full and able report of Col. Ellis on the affairs of the James river and Kanawha company.

The next most important work is :

The Covington and Ohio Rail Road.

It ought to be completed in the shortest possible time. To that end I recommend an appropriation of two millions per annum until the work is finished to the Ohio. Argument is idle on this policy.

The other works should be classified according to their state of completion. The Charlottesville and Lynchburg road is nearly finished; the Norfolk and Petersburg road is finished; the York river has reached the Pamunkey; the Danville road will soon be connected

with the works of North Carolina. Upon the whole, then, I recommend for the next two years, the following appropriations :

To the Covington and Ohio road,	-	-	4,000,000 00
To the Manassas gap road,	-	-	200,000 00
To the extension of the Danville road,	-	-	200,000 00
To the clearing of James and Appomattox rivers,			150,000 00
To all other works, as it may be distributed,	-		450,000 00
Total recommended,			<u>\$5,000,000 00</u>

And by all means I urge the charter to construct the rail road from Strausburg to Winchester.

And the Harpers Ferry branch of the Manassas rail road (the Loudoun branch), diverging from the main stem 21 miles from Alexandria, and 43 miles only in length, upon which \$180,000 has been expended, ought to be constructed, to give us access to the northern border on our own territory.

The late transportation of troops from every point to Charlestown and Harpers Ferry and back, required that we should pass through the District of Columbia and Maryland, for the want of 18 miles of road, which the people have petitioned in vain to be allowed to construct at their own expense. It is positively necessary to the state if this border war continues, or ever be renewed. The ways are absolutely necessary for defence.

Revenue.

It is worse than idle to urge the collection of revenue in specie. The banks and brokers would make a profit and the people be oppressed by it, even if it was practicable at all, but it is entirely impracticable. The federal government can collect in specie because it has the power of levying duties upon foreign commerce, and can thereby control coin by other means than its mint. But the state has no customs and no mint. The collection is safe through the banks' circulation, and the convenience of the tax payers is the most material consideration of taxation and revenue.

I do not recommend any reduction of taxes, but a rearrangement of taxes, especially on merchants' licenses. The small dealers with retailers are now made to pay higher taxes than the wealthier who

are able to purchase by wholesale from the large merchants or the cities; for the tax upon merchants is but a tax upon their customers, the consumers. The proportion of tax upon trade is too large far for the tax on lands.

The present mode of assessment is unequal and unjust, and tempting to perjury and fraud. There ought to be sworn appraisers. A better system of assessment will increase revenue without increasing the rate of taxes.

And I repeat my recommendations more earnestly than ever of increasing the revenue by a tax upon the oyster trade; and 2nd, by policies of insurance by the state.

Since the last adjournment of the legislature, I have caused authentic statistics to be obtained by the inspector in chief of vessels under the law to protect property in slaves. The reports on the subject will prove that my first estimates were not too large, and that at least five millions of dollars worth of oysters are taken from the state per annum, chiefly by northern vessels. The packing and pickling of oysters is becoming a large business, and our policy of taxing the catching and trading in oysters would turn the profits which now flow into the pockets of non-residents, many of whom are dangerous to our property in slaves and to our peace, into the pockets of our own citizens. Now we get the price only of catching the wild and seed oysters, and then we would get the prices and profits of catching, planting, packing, pickling, and of all the incidental occupations of carrying to market and of the other business connected with the trade. The bill proposed by the committee of the last legislature is very defective, and needs revisal and correction. The revenue from oysters can't be collected without at least three steamers, costing about \$15,000 each, and \$5,000 a piece per annum to run them. They may be made invaluable to aid the inspection of vessels to prevent the running off our slaves. Under a proper bill, with good management, I am confident that a net revenue of \$250,000 per annum can be realized, besides otherwise materially benefiting the state and our own people.

Insurance.

No considerable amount of taxation is now raised from the tax on insurance offices. I cannot enter into details here on this subject,

but refer to my previous messages in February 1856 and in December 1857. If a border war continues as in Jefferson county lately, the necessity of insurance against fire by the state may be made **too** manifest. And this source of revenue is much more fruitful **and** more easily regulated than that of oysters. Proper bills, efficiently executed, on these two subjects would yield a revenue equal to **7** per cent. on ten millions of dollars; and if passed and put into operation, would make our present public debt a light burden, and the completion of all our public works sure very soon. Our bonds would immediately command a high premium in the market. I beg the earnest attention of the general assembly to this subject.

Banks.

Intimately connected with our finances, our credit, revenue and public works, are our banking institutions. I have not had the opportunity to analyze and generalize the statistics of our banks, and to compare their condition with what it was in 1857-58, as I elaborated the subject in my last regular message; but the general assembly I invoke to do this work by a committee of its own. I have shown :

1st. That the capital employed in trade flows to the centres of trade.

2d. That it flows there in spite of what is called "*the balance of trade.*"

3d. That a balance of trade in favor of states producing the raw materials, against the commercial centres, instead of being a strength, is a weakness in times of a money pressure or crisis.

4th. That the best defence a state or people can have against the tax of paying *exchange* to centres all around them, and against the danger and dismay of having their surplus or balance of trade

legislature must look to the charters; and the executive and bank officers to the administration after the banks are put into operation.

Charters have not been sufficiently guarded. The late case of the Bank of Weston is a lamentable illustration of this. The full report of this instance of abuse is herewith submitted. It was owing entirely to the provision of the act of March 29th, 1858, which, sec. 4th, excepted the 7th section of ch. 58 of the Code—a section which provides the preliminary arrangements for putting a bank into operation. Freed from this section, and no duty imposed upon the treasurer such as that imposed by this section on the governor, this fraud was perpetrated which put into circulation some one hundred thousand of notes, without at any time having in reality one thousand dollars in current coin. It is due to the directors to say, that they brought the wrong to the attention of the executive, and caused it to be arrested. The treasurer very rationally explains his part in the transaction. But some one or two of the parties to it, in my opinion, were feloniously guilty, and ought to be prosecuted to the extent of the law. I ask an investigation of this case, with a view more especially to a review of all the special charters, and making them conform to a general and uniform law; and I call your especial attention to the accompanying list of banks which have been chartered and may go into operation if the acts are not repealed. The number of those now in operation ought to be reduced, and I hope that no more charters will be granted until the number of banks is considerably diminished.

The crisis of 1857 was characterized by two most significant and suggestive facts:

1st. Prices did not fall; and

2d. Debtors were not compelled to pay off their debts.

Suspension and resumption of specie payments took place, and the condition of debit and credit and price remained the same during and after as before the crisis. This non-settlement of debts at home, and easy escape from the embarrassment of the times, were aided in a great measure by the sudden arrest of importations. The value of imports fell from 350 millions to 240 millions in one year, and thus the home trade was relieved and the home debtors were indulged. But, the next year the importations increased again to

about what they were before suspension, and an expansion is now going on at the expense of our specie; and another crash of credit may be looked for, unless there be greater vigilance and caution. We have need now to contract instead of expanding; and that is my advice to the banks and to individuals.

I unhesitatingly recommend the repeal of the act passed April 2d, 1858, entitled "an act providing for a more uniform currency of the banks of the state." It is wrong in principle and in practice:

1st. It disparages all the notes of branch banks redeemable at the parent banks, and all the notes of independent banks redeemable at agencies, one-fourth of one per cent. below par. The law should allow of no redemption below par, and make all notes payable in specie on demand, wherever payable at all.

2nd. It makes the noteholder the creditor, pay to the bank, the debtor, a discount for redeeming its own notes.

3d. It provincializes our people, in a degrading sense, by sending them in certain and frequent cases to Baltimore, out of our jurisdiction, and makes them pay the expense of going there, and a discount after getting there, where our laws can have no sanction whatever for the enforcement of legal remedies, for the collection of debts and promises to pay at home, which the laws had made redeemable at par in specie.

4th. It makes our people forfeit remedies at home, under the 15th section of the 58th chapter of the Code, if they do not, in certain cases, go elsewhere than where bank notes are payable, and out of the state, to redeem them at their own cost.

There is but one section of this law, the 7th perhaps, which is not an intolerable evil. Practically, it has been disappointed in its intended effect, in every instance. It has made the branches and independent banks less able to redeem at their own counters, without at all proportionately strengthening the parent banks and agencies to redeem. In most cases, the branches and independent banks have not sent the specie to parent banks and agencies to meet the redemption of their notes; and the redemption being compulsory there, the parent banks and agencies have been compelled to restrict the accommodations in their own localities. This law has operated stringently at Richmond, without drawing specie to the centre, as was expected.

5th. It is a law for the benefit of brokers alone. If drawn by brokers for the promotion of their business, it could not have operated more selfishly for them. To illustrate: Take the operations of the Northwestern Bank, for example, at Wheeling. The act operates only to aid brokers in returning the notes of that bank, which I take as the instance, because it has ever been one of the soundest in the state. This has been done, I am informed, to a disastrous and crippling extent. The manufacturers of Wheeling are compelled to sell their articles, in conformity with Pittsburg, their rival, on a credit of six months. These sales are made to persons living in Kentucky, Indiana, Missouri, Illinois, Ohio, and all the western states. The manufacturers draw upon the persons to whom they sell, at six months, and must have their bills discounted. The chief business of the Northwestern Bank has been the discount of these bills, which is necessary for the existence of the manufacturers. When the bank discounts such bills, they are sent to a friendly bank near the residence of the party upon whom the bills are drawn. They are then paid in the bank notes or currency of that locality, and put to the credit of the Northwestern Bank at Wheeling. Under this law, by the 5th section, that bank cannot draw for these funds except by a check in coin. The consequence is, that no bank will collect these bills for the Wheeling bank in currency or bank notes, and be liable for a check in coin. This compels the Wheeling bank to avoid these bills, and the manufacturers have to sell them to brokers at a heavy discount. Section 6th has the same effect.

6th. The entire bill in effect makes the noteholder take drafts instead of specie, and makes him pay for it too; and it is demonstrable that specie certificates are no better than nothing in a crisis, for they weaken the security for redemption.

Besides repealing this law, other amendments of banking laws ought to be adopted.

2d. The state stocks in the banks ought not to be sold ; but whether separated from the state or not, a control, and greater than present control, ought to be held over them by the governor and first auditor.

3d. There ought not to be two systems of banking in the state ; and each corporation ought to be independent, and have no branches.

4th. The circulation ought never to exceed double the amount of capital, nor three times the amount of specie.

5th. The banks should be summarily compelled to redeem all their issues in specie, and to register all their notes issued in some government office ; and to issue no note under *ten dollars*.

6th. If separated from the state, in stocks, still to be obliged to negotiate loans, and to receive deposits of public funds.

7th. To be limited in dividends to a given rate of per cent., and to reserve all surplus profits over that rate, for a contingent fund to guarantee specie payment.

8th. Directors on the part of the state ought not to be allowed to own stock in, or to borrow from the bank any amount at all, whilst acting as directors. For more extended views, I refer to my last message on this subject.

Education and Literary Fund.

The literary fund has been increased nearly \$ 200,000, and the permanent investments will soon be two millions of dollars. The interest upon this will be about \$ 120,000 ; and the whole capitation tax being devoted to the common schools, the funds for education now to be annually expended, are little short of \$ 250,000. Surely some considerable portion of this can be appropriated to an increase of the annuities to the university and military institute, and other annuities may be given to the colleges, and to the professional and high schools, without diminishing the bounties to the common schools.

I recommend :

For the university,	-	-	-	25,000 00
For military institute,	-	-	-	10,000 00
For medical school at Richmond,	-	-	-	5,000 00
For ten colleges,	-	-	-	30,000 00
For one hundred high schools,	-	-	-	40,000 00
				<hr/>
				110,000 00
For common schools,	-	-	-	120,000 00
				<hr/>
				<u>\$ 230,000 00</u>

This the funds can afford annually, leaving a contingent fund to be invested if not expended, and the common school fund, larger than the sum which is now actually applied to them.

I earnestly appeal to the general assembly not to permit the present abuses of the common school expenditures to continue ; and not any longer to refuse some liberal amount of patronage to our higher grades of instruction.

Lunatic Asylums.

The Trans-Alleghany asylum has been located, and the structure is commenced. I ask for a liberal appropriation to complete it. The amount required will be seen by the report. The reports of the Eastern and Western asylums are herewith submitted, and I ask the legislature to have them thoroughly examined into from time to time, at irregular periods, without notice to them, by competent physicians and other persons, to be appointed at the discretion of the executive. They need reform. Reduce their boards of directors to three in number.

I commend to your patronage the institution for the deaf, dumb and blind. It suffered from fire, and, I fear, by omitting to guard the buildings. The buildings of all our institutions, in this day of incendiarism, ought to be allowed appropriations for sufficient guards.

Penitentiary.

Since the last general assembly, the late superintendent died. Every respect was due and was paid to his memory for long and faithful services. I appointed his successor, whom I have found

efficient and faithful, and I ask that his appointment shall be confirmed.

I have found the law of the last session empowering the executive to commute sentence of transportation into labor on public works, most beneficial. It has operated well, beyond my expectations. It has relieved the prison of a crowd, and the hands on the works are regarded as the best, worked under the regulations which I have been careful to prepare. I now recommend that the system for all minor offences be extended to the white as well as black criminals. Contractors are beginning to bid full prices for their labor, and the lesser rates they may give will only reduce the cost of works. I recommend that the turnpikes especially be ordered to be constructed by the criminals of the counties where they are located.

Let no criminals be sent to the penitentiary under five years. In a less time they can learn no trade, and are a dead cost. On the public works they will be sufficiently punished, and will not be utterly crushed. It is politic and merciful for the lighter offenders to be so punished. It is better than a work house.

But above all, I recommend the change of the site of the penitentiary. The present old structure is too small, and is on a bad plan, and it is costly to guard it, and it obstructs the growth of the city of Richmond towards its most beautiful and eligible sites for private residences. Locate the penitentiary on one of the islands of James river. The river will turn all its machinery, and supply it from top to bottom with water, which it needs, and the river will best guard it too. Connected with this, make a bridge across the river, by the penitentiary, and make its tolls contribute to pay the cost, and to relieve the south side people of James river from the burthen of the present bridge monopoly.

The sale of the present site would go far to compensate for the cost, if not entirely pay it. I recommend the cessation of attempting the finer fabrics of manufactures in the prison, such as woollen cloths, &c.; it is best to confine the operations to the coarser articles, such as axes and wagons, &c., the blacksmith, carpenter, tailor and shoemaker trades.

Land Office.

I repeat the recommendations of my last message respecting this office. Stop the further issuing of warrants until actual surveys shall report the lands waste and unappropriated. I have refused to sign patents for any locations on the waters of the Atlantic ocean, of Chesapeake bay, or on shores of rivers and creeks emptying therein. for reasons that they have not been subject to entry since 1785, if not granted by prior governments, under the act of "commons." And there are a number of locations and entries made since then and 1802, which are not good, and a number of lots and lands unappropriated east of the Blue Ridge, belonging to the state, which ought to be sold. Jamestown, the site of the first capital, embracing originally fifty acres of valuable land, belongs, I am confident, to the state. It ought to be taken under the charge of the executive, and be made a place of state shrine :

Public Buildings.

The capitol needs repair; but I recommend repairs only. The house is not worth extension.

I have taken a pride in improving the capitol square; and the grading by penitentiary hands is continued. I hope it may be continued until the governor's house is graded to the basement. Then surround that house by an iron verandah and cover it with tin. Add to its south end a comfortable and neat kitchen, and build a new carriage house, and contract the private grounds to the present brick walls of the yard, and open the square to Governor street, and there have a carriage way.

I have repurchased the site of the law buildings for \$15,000, subject to your approval, to be added to the square, and recommend, if practicable the purchase of the Whig building. I ask that the

missioners under the laws, and paid the expense out of the "civil contingent fund." This has exhausted that fund, so as to leave a deficiency in the fund before the 1st October last, which was supplied by the first auditor, under my request. I mention this for the reason of recommending that works of this sort shall not in future be thrown on the contingent fund. The progress made in the boundaries is reported by the commissioners, who have acted on the Maryland and Tennessee lines, very ably and faithfully, and no progress has been made on the North Carolina line. The line with the latter state will have to be run entire before the true line with Tennessee can be started. I recommend an amendment of the laws in that respect.

Map of the State.

In connection with boundaries, I inform you, that I have caused Tanner's large map to be corrected. I have acted under a resolution of the general assembly. See Sess. Acts 1852-53, p. 358. By consultation with Professor Bache of the coast survey, who has lent me every facility, I have had the old plates corrected by the surveys of the coast, and by tracing the new county lines and by adding the lines of internal improvement. These maps will be the best ever made of the state, and by some 500 or 600 observations in the interior, which will cost only some \$8,000, a perfectly correct map may be obtained, which I earnestly urge on your attention.

Bounty Land and other Revolutionary Claims.

I beg leave to call your attention to the accompanying correspondence with the attorney general of the United States and the secretary of the interior, touching claims to bounty and pension by the heirs of the revolutionary officers of Virginia. I refer to the Barron claim and others, and to sundry memorials in relation to them generally. I must say that I have found great error and confusion in the offices at Washington on this subject. One error and misstatement touching my official action here, has been most ungraciously conceded, and yet gave me unnecessary trouble to correct it, though it was palpable and gross. Indeed, our register and every officer of the state executive, past and present, has been misunderstood and misrepresented in the executive departments at Washington in reference to their action upon revolutionary claims. They don't seem to comprehend there the forms of our offices. I hope the general assembly will cause this subject to be examined.

Organic Laws and the Code.

I again ask that you will revise and codify the organic laws. Many difficulties exist, embarrassing executive administration.

The copies of the Code are exhausted, and the changes of the laws since its enactment are so material, that it ought not to be republished as it is.

The secretary of the commonwealth has been compelled necessarily for his own convenience, to commence preparing a new edition, with the amendments of subsequent laws incorporated. He can complete the work in a short time, do it sooner, perhaps, than any one else can, and quite as well. I recommend that he be authorized to have published a revised edition, codifying the late statutes, at such rate of reasonable compensation as may be agreed on by him with the governor and attorney general.

Washington Monument.

I refer to the report of the commissioners for matters touching this work. They ask to be allowed to vary a contract with the artist, Mr. Rogers, so as to advance to him a reasonable sum to enable him to progress speedily and at ease with his work. And they report fully the proceedings and ceremonies to inaugurate the equestrian statue by Crawford. The Mason statue has arrived in the United States, and will be here in a few days.

The Remains of Mr. Monroe

Have been removed, and a neat monument, in the form of an iron temple, has been erected over his tomb, with a suitable inscription. I submit herewith a full report of the ceremonies of disinterment in New York, and of the removal to the cemetery here. The honors done to our illustrious dead by the citizens and authorities

ministration. The appropriation remains to be applied, but ought to be increased.

Executive Officers.

I cannot part from the executive office, without testifying to the fidelity and efficiency of my associates in its duties, and without again appealing to the general assembly for increasing their pay and salaries. I can add nothing to my last message on this subject. Virginia has more faithful labor done on less compensation than any state, or corporation even, in the Union. Economy actually requires more permanent clerical force and higher rates of pay. The commonwealth loses by not having her work done more promptly in the executive offices than the present force admits of, and by having to pay a higher rate for contingent and irregular clerk hire.

I renew the recommendation of the increase of salaries heretofore proposed. To one and all of these officers I bear honorable testimonial, and tender to them a grateful valedictory for faithfulness to their trusts, and marked official kindness to me.

And to you, gentlemen, and to every department of the state, and especially to her noble, just and generous people, I proffer prayers for our peace and prosperity, and my cordial farewell.

Your devoted, humble servant,

HENRY A WISE.

APPENDIX TO MESSAGE I.

DOCUMENTS

RELATIVE TO THE

HARPERS FERRY INVASION.

Governor Wise's Letter to President Buchanan.

RICHMOND, VA., Nov. 25, 1859.

SIR,

I have information from various quarters, upon which I rely, that a conspiracy, of formidable extent in means and numbers, is formed in Ohio, Pennsylvania, New York and other states, to rescue John Brown and his associates, prisoners at Charlestown, Virginia. The information is specific enough to be reliable. It convinces me that an attempt will be made to rescue the prisoners, and if that fails, then to seize citizens of this state as hostages and victims, in case of execution. The execution will take place next Friday as certainly as that Virginia can and will enforce her laws. I have been obliged to call out one thousand men, who are now under arms, and, if necessary, shall call out the whole available force of the state to carry into effect the sentence of our laws on the 2d and 16th proximo. Places in Maryland, Ohio and Pennsylvania have been occupied as depots and rendezvous by these desperadoes, unobstructed by guards or otherwise, to invade this state, and we are kept in continual apprehension of outrages from fire and rapine on our borders.

I apprise you of these facts, in order that you may take steps to preserve peace between the states.

I protest that my purpose is peaceful, and that I disclaim all threats when I say, with all the might of meaning, that if another invasion assails this state or its citizens from any quarter, I will pursue the invaders wherever they may go, into any territory, and punish them wherever arms can reach them.

I shall send a copy of this to the governors of Maryland, Ohio and Pennsylvania.

With due respect and consideration,

Yours truly,

HENRY A WISE.

His Excellency JAMES BUCHANAN,
President of the United States.

Answer of President Buchanan.

WASHINGTON CITY, Nov. 28, 1859.

SIR,

I received, on yesterday, your favor of the 25th instant, stating that you have information, from various quarters, on which you rely, "that a conspiracy of formidable extent in means and numbers, is formed in Ohio, Pennsylvania, New York and other states, to rescue John Brown and his associates, prisoners at Charlestown, Virginia." The information you believe "is specific enough to be reliable," and you are convinced "that an attempt will be made to rescue the prisoners, and if that fails, then to seize citizens of this state (Virginia) as hostages and victims, in case of execution."

You do not communicate the facts on which your convictions are founded; in the absence of which, it would seem almost incredible that any portion of the people of the states mentioned should be guilty of the atrocious wickedness, as well as folly of attempting to rescue convicted traitors and murderers from the penalty due to their crimes under the outraged laws of Virginia. You express entire confidence, in which I heartily participate, that the noble old commonwealth is abundantly able and willing to carry her own laws into execution. Had this been otherwise, and had you, as the governor of Virginia (the legislature not now being in session), made application to me for the aid which the constitution and laws of the United States would enable me to afford, this should have been cheerfully and cordially granted. Still, there is one measure which, on the presumption that your information is well founded, it is both my right and my duty to adopt: that is, to reinforce the guard already stationed at Harpers Ferry. This may become necessary not only to protect the public property clearly within federal jurisdiction, but to prevent the insurgents from seizing the arms in the arsenal at that place, and using them against the troops of Virginia. Besides, it is possible the additional troops may be required to act as a posse comitatus on the requisition of the marshal of the United States for the western district of Virginia, to prevent the rescue of Stevens, now in his custody, charged with the crime of high treason. I have, therefore, as a precautionary measure, directed the secretary of war to order two companies of artillery to proceed immediately from fortress Monroe to Harpers Ferry.

You also inform me, that "places in Maryland, Ohio and Pennsylvania have been occupied as depots and rendezvous by these desperadoes, unobstructed by guards or otherwise, to invade" Virginia; and you apprise me of these facts, in order that I "may take steps to preserve peace between the states."

I am at a loss to discover any provision in the constitution or laws of the United States, which would authorize me to "take steps" for this purpose. It is, doubtless, the imperative duty of the respective state governments to break

up such depots, and to prevent their citizens from making incursions into Virginia, to disturb its peace or prevent the execution of its laws. If the federal executive, however, were to enter those states and perform this duty for them, it would be a manifest usurpation of their rights. Were I thus to act, it would be a palpable invasion of state sovereignty, and, as a precedent, might prove highly dangerous.

My authority for calling out the militia, or employing the army and navy, is derived exclusively from the acts of congress of the 28th February 1795 and the 3d March 1807, which clearly do not embrace such a case as is now presented. It will not be pretended that such incursions from one state into another would be an invasion of the United States "from any foreign nation or Indian tribe," under the act of February 1795, rendering it lawful for the president to employ the federal forces "to repel such invasion."

In conclusion, I beg to express the hope that, whether the information you have received be founded in truth or not, the energetic measures already adopted under your direction, will prove sufficient for any emergency that may occur.

Yours, very respectfully,

JAMES BUCHANAN.

His Excellency HENRY A. WISE,

Governor of Virginia—Richmond, Va.

Letter of Governor Wise to the Governor of Pennsylvania.

RICHMOND, VA., Nov. 25, 1859.

DEAR SIR,

I respectfully send to you the information contained in a letter to the president of the United States, of which the enclosed is a copy. I submit it to you, in the confidence that you will faithfully co-operate with the authorities of this state in preserving the peace of our coterminous borders. Necessity may compel us to pursue invaders of our jurisdiction into yours; if so, you may be assured that it will be done with no disrespect to the sovereignty of your state. But this state expects the confederate duty to be observed, of guarding your territory from becoming dangerous to our peace and safety, by affording places of depot and rendezvous to lawless desperadoes who may seek to war upon our people.

With the highest respect,

I am, sir, yours truly,

HENRY A. WISE.

His Excellency the Governor of Pennsylvania.

EXECUTIVE DEPARTMENT, Dec. 6, 1859.

The enclosed communication from the governor of Ohio, in answer to my letter addressed to him, and attached to my message of yesterday, has been since received. I respectfully ask that it may be considered in connection with that message.

Very respectfully, &c.

HENRY A. WISE.

*To the Senate and House of Delegates of the
General Assembly of the Commonwealth of Virginia.*

Answer of the Governor of Ohio.

STATE OF OHIO, EXECUTIVE DEPARTMENT,

Columbus, December 1st, 1859.

SIR,

Your letter of the 25th ult., postmarked 26th, together with a copy of one of the same date, addressed by you to the president, were received yesterday. No intelligence other than that contained in these letters, has reached me of any such preparations as are described in them, and the letters themselves convey no such information in respect to place or persons as is necessary to enable the authorities of the state, in the absence of other intelligence, to interpose with any certainty or effect. Whenever it shall be made to appear, either by evidence transmitted by you or otherwise, that unlawful combinations are being formed by any persons or at any place in Ohio, for the invasion of Virginia, or for the commission of crimes against her people, it will undoubtedly become the duty of the executive to use whatever power he may possess to break up such combinations and defeat their unlawful purposes, and that duty it need not be doubted will be promptly performed.

I observe with regret an intimation in your letter that necessity may compel the authorities of Virginia to pursue invaders of her jurisdiction into the territories of adjoining states. It is to be hoped that no circumstances will arise creating, in their opinion, such necessity. Laws of the United States as well as the laws of Ohio indicate the mode in which persons charged with crime in another state and escaping into this, may be demanded and must be surrendered: and the people of this state will require from her authorities the punctual fulfilment of every obligation to the other members of the Union. They cannot consent, however, to the invasion of her territory by armed bodies from other states, even for the purpose of pursuing and arresting fugitives from justice.

I have the honor to be,

Very respectfully yours,

S. P. CHASE.

His Excellency HENRY A. WISE,
Governor of Virginia.

Letter of Col. Gibson to Governor Wise.

HARPERS FERRY, October 18, 1859.

SIR,

Your order, per telegraph, dated Richmond, Va., the 17th instant, calling my "attention to section 1st, chapter 29, of the Code, and to the fact that the arsenal and government property at Harpers Ferry were in possession of a band of rioters," was not received till about 11 o'clock A. M. to-day, in consequence of the telegraphic posts round about here having been cut down by an audacious band of insurgents and robbers. -

On the morning of the 17th instant I received information at Charlestown, that a band of abolitionists from the north had taken possession of the arsenal and workshops of the government located here; that they had killed several of our citizens, taken others, and held them as prisoners; and that they had in possession a large number of slaves, who on the night of the 16th instant were forcibly taken from their masters.

I immediately ordered out the Jefferson Guards and the citizens of Charlestown; which order was quickly responded to, and by 10 o'clock A. M. were armed and en route for this place.

We left Charlestown with about one hundred men; and on reaching Halltown (midway between Charlestown and Harpers Ferry) we learned that the insurgents were in large numbers; and we at once dispatched orders to Col. L. T. Moore of Frederick county, and to the Hamtramck Guards and Shepherdstown Troop, to reinforce us immediately. We reached Harpers Ferry about half past 11 o'clock A. M. and took our position on Camp hill. We immediately dispatched the Jefferson Guards, commanded by Capt. J. W. Rowan and Lieutenants H. B. Davenport, E. H. Campbell and W. W. B. Gallaher, to cross the Potomac river about one mile west of the ferry, and march down on the Maryland side, and take possession of the Potomac bridge, and a company of the citizens of Charlestown and vicinity, commanded by Capt. L. Botts and Lieut. F. Lackland, to cross the Winchester and Potomac rail road, by way of Jefferson rock, and take possession of the Galt house in rear of the arsenal, and commanding the entrance to the armory yard. Capt. John Avis and R. B. Washington, Esq., with a handful of men, were ordered to take possession of the houses commanding the yard of the arsenal. All these orders were promptly and successfully executed. The bridge across the Shenandoah river and that of the Baltimore and Ohio rail road at the west end of the trestle work, and the street leading from the rifle factory, were guarded by small detachments of men.

Between three and four o'clock P. M. the Hamtramck Guards, Shepherdstown Troop, and a company from Martinsburg, commanded by Capt. G. Alburti-

arrived on the ground. The company from Winchester, commanded by Capt. B. B. Washington, did not arrive till late in the evening.

All the insurgents, save those who were killed and wounded through the day, entered with their prisoners into the guard-house and engine-room just inside of the gate of the armory yard, which was firmly locked. About three o'clock P. M. the enemy, with the most prominent of their prisoners, concentrated in the engine room, leaving a large number of their prisoners fastened up in the guard-house. At this point, and after the arrival of the reinforcements from Shepherdstown and Martinsburg, Col. R. W. Baylor assumed the command, and will furnish you with the details of what followed.

The avowed and confessed object of the insurgents was to free the slaves of the south. They had at their head quarters near Harpers Ferry, 200 Sharpe's rifles, 200 revolvers, 1,000 pikes, a large number of picks and shovels, and a great quantity of ammunition and other things used in war. All these were taken, and are in possession of the federal government.

Very respectfully,

Your ob't serv't,

JNO. THOS. GIBSON,
Comdt. 55th Regiment.

His Excellency HENRY A. WISE,
Governor of Virginia.

Letter of Col. Baylor to Gov. Wise.

CHARLESTOWN, Oct. 22, 1859.

SIR,

Having received intelligence from Harpers Ferry, on the morning of the 17th instant, that the abolitionists had invaded our state, taken possession of the town, government property and arms, I immediately proceeded to the scene of action.

In passing through Charlestown, I met Col. Gibson, with the Jefferson Guards, under arms. We proceeded to Halltown in the cars, where the citizens of that place informed me I could proceed no further with the train, as not only the Winchester, but also the Baltimore and Ohio rail road track had been taken up. At this place I learned they had taken 75 or 100 of our citizens prisoners, and had carried off many of our slaves. Thereupon I issued the following order to Col. L. T. Moore of the 31st regiment of Virginia militia:

"Oct. 17, 1859.

Col. L. T. Moore:

SIR,

You are ordered to muster all the volunteer forces under your command, fully armed and equipped, and report to me forthwith at Harpers Ferry.

(Signed)

ROBERT W. BAYLOR,
Col. 3d Reg't Cavalry."

I placed the above order in charge of Capt. Bailey, the conductor on the Winchester road, and directed him to return with his train to Winchester and deliver the order to Col. Moore. I proceeded on with the few troops we had under arms, on foot, to Harpers Ferry, where we arrived about 12 o'clock. I found the citizens in very great excitement. By this time the insurgents occupied all the lower part of the town, had their sentinels posted on all the different streets, and had shot one of our citizens, and a negro man, who had charge of the depot on the Baltimore and Ohio rail road. I here formed two companies of the citizens, and placed them under the command of Capt. Lawson Betts and Capt. John Avia. Their forces were variously estimated at from 300 to 500 strong, armed with Sharpe's rifles and revolvers.

I detached the Jefferson Guards, under the command of Capt. Rowan, and ordered them to cross the Potomac river, in boats, about two miles above Harpers Ferry, and march down on the Maryland side, and take possession of the bridge, and permit no one to pass. This order was strictly executed. The command

under Capt. Botts was ordered to pass down the hill below Jefferson's rock, and take possession of the Shenandoah bridge; to leave a strong guard at that point, and to march down to the Galt house, in rear of the arsenal building, in which we supposed their men were lodged. Capt. Avis' command was ordered to take possession of the houses directly in front of the arsenal. Both of the above commands were promptly executed. By this movement we prevented any escape. Shortly after this, a report reached me that Geo. W. Turner and Fontaine Beckham, two of our most esteemed citizens, had been shot. About 4 o'clock we were reinforced by the arrival of the Hamtramck Guards, under the command of Captain Butler, the Shepherdstown Troop, under the command of Capt. Reinhart, and some thirty citizens of Martinsburg, under the command of Capt. Alburtis. I ordered Capt. Alburtis to march down Potomac street, through the armory yard, to the arsenal. The Hamtramck Guards and the Shepherdstown Troop (dis-mounted and armed with muskets), under my command, proceeded down High street to the centre of the town, in front of the arsenal. During this march the insurgents having secreted themselves in the engine-house in the armory yard, opened a brisk fire on Capt. Alburtis' company. The fire was quickly returned by Capt. Alburtis' company, who behaved very bravely. The different companies near at hand rallied to Capt. Alburtis' rescue. The firing at this time was heavy, and the insurgents could not have retained their position many minutes, when they presented at the door a white flag. The firing thereupon ceased; and I ordered the troops to draw up in line in front of the arsenal. During this engagement and the previous skirmishes, we had ten men wounded—two I fear mortally. The insurgents had eleven killed, one mortally wounded, and two taken prisoners—leaving only five in the engine-house, and one of those seriously wounded.

In this engagement we rescued about thirty of our citizens whom they held as prisoners in the guard-house. They still held in the engine-house ten citizens and five slaves.

Immediately after the troops were withdrawn, Capt. Brown sent to me, through Isaac Russell, one of their prisoners, a verbal communication, stating, if I would permit him to cross the bridge with his prisoners, to some point beyond, he would set them at liberty. I sent him the following reply in writing:

"HEAD QUARTERS HARPERS FERRY.

Capt. John Brown:

SIR,

Upon consultation with Mr. Isaac Russell, one of your prisoners, who has come to me on terms of capitulation, I say to you, if you will set at liberty our citizens, we will leave the government to deal with you concerning their property, as it may think most advisable.

(Signed)

ROBERT W. BAYLOR,
Col. Commandant."

In reply, I received the following answer in writing :

"Capt. John Brown answers :

In consideration of all my men, whether living or dead, or wounded, being soon safely in and delivered up to me at this point, with all their arms and ammunition, we will then take our prisoners and cross the Potomac bridge, a little beyond which we will set them at liberty ; after which we can negotiate about the government property as may be best. Also we require the delivery of our horse and harness at the hotel.

(Signed)

JOHN BROWN."

To the above I returned the following answer :

"HEAD QUARTERS.

Capt. John Brown :

SIR,

The terms you propose I cannot accept. Under no consideration will I consent to a removal of our citizens across the river. The only negotiations upon which I will consent to treat, are those which have been previously proposed to you.

(Signed)

ROBERT W. BAYLOR,

Col. Commandant."

These terms he declined. Night by this time had set in, and the weather being very inclement, I thought it best, for the safety of our citizens, whom they held as prisoners, to cease operations for the night. Should I have ordered an attack at that hour, and in total darkness, our troops would have been as likely to have murdered our own citizens as the insurgents, all being in the same apartment. Having concluded to postpone another attack until morning, guards were posted around the armory, and every precaution taken to prevent escape. Our troops by this time required some refreshment, having been on active duty, and exposed to a heavy fall of rain all day. A little after night we were reinforced by Col. L. T. Moore of 31st regiment, having under his command the Continental Guards, commanded by Capt. Washington, and the Rifles, commanded by Capt. Clarke—also three companies from Frederick, Maryland, under the command of Col. Shriver. About 12 o'clock Col. Lee arrived, having under his command eighty-five marines from Washington. The government troops took possession of the government property, and formed inside of the armory yard, in close proximity to the engine-house. In this position Col. Lee thought it best to remain until morning. The night passed without serious alarm, but not without intense excitement. It was agreed between Col. Lee and myself, that the volunteer forces should form around on the outside of the government property, and clear the streets of all citizens and spectators, to prevent their firing random shots, to the great danger of our soldiers, and to remain in that position whilst he would attack the engine-house with his marines. As soon as day dawned, the troops were

drawn up in accordance with the above arrangement. After which, Col. Lee demanded of the insurgents a surrender, upon the terms I had before proposed to them, which they still declined. The marines were then ordered to force the doors. The attempt was made with heavy sledges, but proved ineffectual. They were then ordered to attack the doors with a heavy ladder, which was lying a short distance off. After two powerful efforts, the door was shattered sufficiently to obtain an entrance. Immediately a heavy volley was fired in by the marines, and an entrance effected, which soon terminated the conflict. In this engagement the marines had one killed and one slightly wounded. The insurgents had two killed and three taken prisoners. After the firing ceased, the imprisoned citizens walked out unhurt.

Ascertaining that the whole party within the town were either killed or taken prisoners, I disbanded all the troops, with the exception of the Jefferson Guards, whom I retained on duty to prevent any further disturbances, should they arise.

About 12 o'clock on Tuesday, information having been received that a large number of arms were secreted in a house in the mountain, the Independent Grays of Baltimore were dispatched to search for them. They returned about 6 o'clock, having found 200 Sharpe's rifles, 200 revolvers, 23,000 percussion caps, 100,000 percussion pistol caps, 10 kegs of gunpowder, 1,300 ball cartridges for Sharpe's rifles, 1 major general's sword, 1,500 pikes, and a large assortment of blankets and clothing of every description. On Wednesday the prisoners were placed in the custody of the sheriff of our county, and safely lodged in jail. Disturbances still occurring on the Maryland side of the river, I marched the Jefferson Guards over and made a thorough examination of their rendezvous—found it deserted, and every thing quiet. We returned about 6 o'clock to the ferry. Shortly after, there was another general alarm, which caused great excitement. The alarm was occasioned by a gentleman, residing in Pleasant valley, riding into town in great haste, and stating that he saw firing and heard the screams of the people, and that a large number of insurgents had collected, and were murdering all before them. Forthwith, Col. Lee, with thirty marines, proceeded to the spot, and the Jefferson Guards took possession of the bridge. In about three hours Col. Lee returned, the alarm having proved to have been false. Nothing further having occurred during the night to disturb the quiet of the town, on the following morning I disbanded the company, and returned home.

I feel it my duty, before closing this report, to state that the arms in the possession of the volunteer companies in this section of the state are almost worthless. I do not think we have 100 muskets in the county of Jefferson—a border county, and one the most exposed of all others. With such arms as we have, it is butchery to require our troops to face an enemy much better equipped. Col. Moore of the 31st regiment informs me, in his report, that out of one hundred and thirty-five men on duty, he had not thirty pieces that would fire with any effect.

If the state expects her volunteers to protect her, she must arm them better. Knowing the great interest that will be felt throughout the state, and to vindicate

the honor and valor of the troops under my command, I have been more than necessarily minute in this report.

I am pleased to inform you that they obeyed every order with alacrity, and with a full determination to do their duty.

The prisoners are doing well, and I do not fear any attempt will be made to rescue them, or that any further disturbances will occur.

I have the honor to be,

Very respectfully,

ROBERT W. BAYLOR,
Col. commanding the Va. Troops at Harpers Ferry.

Letter of Henry Hudnall, Esq. to Governor Wise.

RICHMOND, November 17th, 1859.

SIR,

Herewith I have the honor to submit to your excellency the fruits of the mission on which you were pleased to send me to Charlestown, where the trial of the insurgents in the recent Harpers Ferry affair, was then going on. On arriving at Charlestown, I at once made known my business to the Hon. Andrew Hunter, who, with that urbane kindness so characteristic of the man, made every arrangement for the quiet and immediate prosecution of my work.

I found a large quantity of matter, consisting of letters, journals, memorandum books; printed matter, such as the "Provisional Constitution" and the "Duty of the Soldier," of which there were many copies, blank forms of commissions, both civil and military, a rail road map of the United States and Canada, a map of the seat of war in Northern Italy, and extracts cut from newspapers, chiefly the New York Tribune; together with cards and circulars of manufacturers and agents for the sale of seven shooters and Sharpe's rifles. There were, also, printed certificates of "honorable" service in the Kansas wars, signed by Gen. Jim Lane. Besides these were numerous scraps of paper—sibylline leaves—which were the receptacles of stray thoughts, mostly in the handwriting of Kagi and John Brown, and a diary in photographic abbreviations, which, from the character of the writing, I should judge, was kept by Owen Brown. Its contents are chiefly remarks on the weather, references to controversies on abstract subjects between Tidd and Whipple (as Stephens called himself) of evenings; of hauling with teams, of drilling so many hours, of studying tactics, of writing letters, and of meeting with acquaintances. In some places he alludes to his sins, in mock contrition asks, in the most beseeching manner, for the prayers of his brothers and sisters in his behalf, and adds that the tears of repentance are rolling down his cheeks "as big as goose eggs." There are no dates nor places of any consequence mentioned, nor any allusion to his father's scheme, unless "drilling" and "tactics" may be so construed. There is a loose piece of paper found with this diary, which seems to be a continuation of it, in the same style and handwriting. Among the last entries on this piece of paper, are the following expressions: "Dfens. Trn. Stats evdens. Moffat as guilty as I."

There is, among Brown's Kansas papers, his commission as captain in Lane's army of deliverance. Also the muster roll of Brown's company in Kansas. But it does not appear that any of those men were with him in his foray on Harpers Ferry, except his son Oliver. There is, also, a long, well written and interesting letter from John Brown, jr. to his father, describing, with much minuteness, his routes, encampments, and other incidents connected with his earlier Kansas life. This son appears to be the most intelligent and the best educated of all Brown's children, whose correspondence I have seen. While he seems to

possess all of his father's acuteness, he certainly excels him in accuracy of expression. His handwriting is bold and admirable.

Kagi, secretary of war in Brown's late provisional army, figures but slightly among the Kansas papers. There are several letters in phonetic cipher, dated in 1856, addressed to him at Topeka. There is evidence that, about this time, he was an occasional correspondent of the New York Tribune; but it was not till after the organization of the provisional government at Chatham in May 1858, that the late secretary of war ("J. Henrie," as he signed himself) became a great letter writer.

But of all the party, Charles P. Tidd appears to have had the most extensive correspondence. There is nearly a half bushel of letters, from various parts of New England and from the Northwest, addressed to him at Springdale and Tabor, Iowa, and at Chatham, Canada West. The dates range from 1856 to September 1859. Many of these letters are from Quaker ladies, if I may judge from the free use of "thees" and "thous" in them. Old Mother Varney, one of these ladies of the Quaker persuasion, seems to have taken a deep interest in Tidd's welfare, and to have scattered letters upon him like leaves in Vallombrosa. She writes about every thing and every body, and is decidedly the Dame Quickly of the party. A joint letter of hers and of her son Moses, to Tidd and Whipple (Stephens), is given in the copied correspondence. In the latter part of Mrs. Varney's portion, those who are curious about such things, will find a piece of rhyming prose, such as was very much admired some years ago in one of Dickens' Christmas Stories. The letter, however, is chiefly valuable as showing the moral character of the couple to whom it was addressed.

Tidd was originally from Maine, and like many an errant New England boy, seems to have had a christian mother and a gentle sweet sister, who

"On his wandering way,
Dally and nightly, poured a mourner's prayers."

There are many letters from them to him, especially from his sister Elizabeth, filled with the tenderest and most christian-like sentiments. In wading through masses of papers filled with the thoughts and schemes of these bloody men and their backers, it was a relief to come to such expressions as these from a loving, hoping, trusting sister to a brother whom she appears not to have seen for years: "Does spring come there as early as here in New England? Do the birds sing as sweetly and the brooks dance as merrily there? Do you not miss the hills of old Maine?"

Again, after drawing home pictures, and telling him about her teaching school at Prentiss, and asking him when he will come back, she closes her letter as follows: "I must close, dear brother, the shadows of night are lengthening, the deep blue of old Katahdin is growing slowly deeper and darker, and the twilight is coming down upon the woods and waters of New England. Good night, dear bub, good night!"

But his good angel does not appear to have been always whispering in his ear:

for at the close of a letter about family matters, dated March 12th, 1858, is this addition from one who signs herself "Mary:" "Dear brother, you see the space allotted to me, so I must be very comprehensive. I expect you are only waiting for that constitution to pass the house and you are ready to take up arms against the slave power. *Be it so.* And the God of Gideon be with you, is the prayer of her who never expects to see you again, but hopes to meet you in that world where kindred spirits meet to part no more."

Leeman's sister also wrote him beautiful letters in the most delicate of hands. She gave him much good advice, and asked when she should see him again. Whether he took her advice, or whether she will ever see him again, can best be answered by the waters of the Potomac, which murmur by the rock where he met his fate.

J. H. Kagi, too, seems not to have been always sending and receiving warlike missives; for there is a letter to him, telling him about "Jinnie's" having his "daguerreotype," and "Nett sends her love; says she would not mind to hear a word from you." But this was in the Kansas days.

After overhauling and thoroughly examining this miscellaneous mass, I proceed, according to your instructions, to arrange and transcribe only such papers as were either directly or collaterally connected with Brown's scheme for an armed invasion of the south, and more particularly with reference to his late attempt on Virginia soil. The correspondence of him and his men on this subject, the letters of their friends and co-operators at a distance, some sending money and others sending sympathy, and bidding them "God's speed"—plans, suggestions, hints, have all been carefully copied. Such letters or other documentary evidence, as tended to throw any light on the character of the men engaged in "prospecting" for "coal," have been introduced. A full account of the provisional convention at Chatham, in May 1858 (which appears to have been the first regular organization of Brown's plan, although the affair had been the subject of consultation as early, at least, as the beginning of that year, as appears from the correspondence of Tidd, which has been copied), is taken from the records of their secretary Kagi, who wrote a good hand, and appears to have had considerable capacity for business, both civil and military. Their Declaration of Independence bears strong internal proof of having been the work of Brown, parodied on the colonial declaration, with some very original variations and interpolations by Brown himself, the whole being copied by his son Owen, and fixed upon a roller, from which I unwound it to make the copy I have given. The constitution has been acknowledged by Brown to be his work. That and the forms of commissions for civil and military offices, are understood to have been printed at St. Catharine's, in Canada West.

Whatever paper has been copied, has been done precisely as it is in the original, with all the bad grammar, bad orthography, and recklessness in the use, or utter disregard of, punctuation marks and capitals.

I have endeavored to fulfill your wishes, by developing the plans and conspiracies which have but just threatened our border with all the horrors of a servile

war, in the language of the conspirators themselves, and to make them show who were their "particular friends," aiders and abettors. In doing this, I rejected piles of letters which might prove interesting to the sentimentalist, or to the lover of scandal, but which were of no other use. The work might have been more systematically arranged, could I have had all the correspondence before me at the commencement. The most interesting and pointed part of the correspondence of John Brown, Kagi, John Brown, jr., and of their friends, could not be placed in my hands till after the trial of Cook, by which time most of the other documents had been examined and copied. They are all in, however, though in scattered order. Such as it is, the whole is respectfully submitted.

I have the honor to be,

Your excellency's humble servant,

HENRY HUDNALL.

His Excellency HENRY A. WISE.

[Copy of constitution referred to by Brown and other prisoners, and used as evidence in their trial. Adopted at Chatham, May 8th, 1858.]

Provisional Constitution and Ordinances for the People of the United States.

PREAMBLE.

Whereas, Slavery, throughout its entire existence in the United States, is none other than a most barbarous, unprovoked, and unjustifiable War of one portion of its citizens upon another portion; the only conditions of which are perpetual imprisonment, and hopeless servitude or absolute extermination; in utter disregard and violation of those eternal and self-evident truths set forth in our Declaration of Independence: Therefore,

WE, CITIZENS OF THE UNITED STATES, AND THE OPPRESSED PEOPLE, WHO, BY A RECENT DECISION OF THE SUPREME COURT ARE DECLARED TO HAVE NO RIGHTS WHICH THE WHITE MAN IS BOUND TO RESPECT; TOGETHER WITH ALL OTHER PEOPLE DEGRADED BY THE LAWS THEREOF, DO, FOR THE TIME BEING ORDAIN AND ESTABLISH FOR OURSELVES, THE FOLLOWING PROVISIONAL CONSTITUTION AND ORDINANCES, THE BETTER TO PROTECT OUR PERSONS, PROPERTY, LIVES, AND LIBERTIES; AND TO GOVERN OUR ACTIONS:

ARTICLE I.

QUALIFICATIONS FOR MEMBERSHIP.

ALL persons of mature age, whether Proscribed, oppressed and enslaved Citizens, or of the Proscribed and oppressed races of the United States, who shall agree to sustain and enforce the Provisional Constitution and Ordinances of this organization, together with all minor children of such persons, shall be held to be fully entitled to protection under the same.

ARTICLE II.

BRANCHES OF GOVERNMENT.

The provisional government of this organization shall consist of three branches, viz: Legislative, Executive, and Judicial.

ARTICLE III.

LEGISLATIVE.

The legislative branch shall be a Congress or House of Representatives, composed of not less than five, nor more than ten members, who shall be elected by all citizens of mature age and of sound mind, connected with this organization; and who shall remain in office for three years, unless sooner removed for misconduct, inability, or by death. A majority of such members shall constitute a quorum.

ARTICLE IV.

EXECUTIVE.

The executive branch of this organization shall consist of a President and Vice President, who shall be chosen by the citizens or members of this organization, and each of whom shall hold his office for three years, unless sooner removed by death, or for inability or misconduct.

ARTICLE V. .

JUDICIAL.

The judicial branch of this organization shall consist of one Chief Justice of the Supreme Court, and of four Associate Judges of said court; each constituting a Circuit Court. They shall each be chosen in the same manner as the President, and shall continue in office until their places have been filled in the same manner by election of the citizens. Said court shall have jurisdiction in all civil or criminal causes, arising under this constitution, except breaches of the Rules of War.

ARTICLE VI.

VALIDITY OF ENACTMENTS.

All enactments of the legislative branch shall, to become valid, during the first three years, have the approbation of the President, and of the Commander-in-Chief of the Army.

ARTICLE VII.

COMMANDER-IN-CHIEF.

A Commander-in Chief of the army shall be chosen by the President, Vice President, a majority of the provisional congress, and of the supreme court, and he shall receive his commission from the President, signed by the Vice President, the Chief Justice of the supreme court, and the Secretary of War: and he shall hold his office for three years, unless removed by death, or on proof of incapacity or misbehavior. He shall, unless under arrest, (and until his place is actually filled as provided for by this constitution) direct all movements of the army, and advise with any allies. He shall however be tried, removed or punished, on complaint to the President, by, at least, three general officers, or a majority of the House of Representatives, or of the supreme court; which House of Representatives, (the President presiding,) the Vice President, and the members of the supreme court, shall constitute a court-martial, for his trial; with power to remove or punish, as the case may require; and to fill his place as above provided.

ARTICLE VIII.

OFFICERS.

A Treasurer, Secretary of State, Secretary of War, and Secretary of the Treasury, shall each be chosen for the first three years, in the same way and manner as the Commander-in-chief; subject to trial or removal on complaint of the President, Vice President, or Commander-in-chief, to the Chief Justice of the supreme court; or on complaint of the majority of the members of said court, or the provisional congress. The supreme court

ARTICLE X.

CONGRESS OR HOUSE OF REPRESENTATIVES.

The House of Representatives shall make ordinances providing for the appointment (by the President or otherwise) of all civil officers, excepting those already named; and shall have power to make all laws and ordinances for the general good, not inconsistent with this constitution and these ordinances.

ARTICLE XI.

APPROPRIATION OF MONEY, &c.

The provisional congress shall have power to appropriate money or other property actually in the hands of the Treasurer, to any object calculated to promote the general good, so far as may be consistent with the provisions of this constitution; and may in certain cases, appropriate, for a moderate compensation of agents, or persons not members of this organization, for important service they are known to have rendered.

ARTICLE XII.

SPECIAL DUTIES.

It shall be the duty of Congress to provide for the instant removal of any civil officer or policeman, who becomes habitually intoxicated, or who is addicted to other immoral conduct, or to any neglect or unfaithfulness in the discharge of his official duties. Congress shall also be a standing committee of Safety, for the purpose of obtaining important information; and shall be in constant communication with the Commander-in-chief; the members of which shall each, as also the President, Vice President, members of the supreme court, and Secretary of State, have full power to issue warrants returnable as Congress shall ordain, (naming witnesses, &c.,) upon their own information, without the formality of a complaint. Complaint shall be immediately made after arrest, and before trial; the party arrested to be served with a copy at once.

ARTICLE XIII.

TRIAL OF PRESIDENT AND OTHER OFFICERS.

The President and Vice President may either of them be tried, removed or punished, on complaint made to the Chief Justice of the supreme court, by a majority of the House of Representatives; which house, together with the Associate Judges of the Supreme Court, the whole to be presided over by the Chief Justice in cases of the trial of the Vice President, shall have full power to try such officers, to remove, or punish as the case may require; and to fill any vacancy so occurring, the same as in case of the Commander-in-chief.

ARTICLE XIV.

TRIAL OF MEMBERS OF CONGRESS.

The members of the House of Representatives may any and all of them be tried, and on conviction, removed or punished on complaint before the Chief Justice of the supreme court, made by any number of the members of said house, exceeding one-third; which house, with the Vice President and Associate Judges of the supreme court, shall constitute the proper tribunal, with power to fill such vacancies.

ARTICLE XV.**IMPEACHMENT OF JUDGES.**

Any member of the supreme court may also be impeached, tried, convicted or punished by removal or otherwise, on complaint to the President, who shall in such case, preside; the Vice President, House of Representatives, and other members of the supreme court, constituting the proper tribunal: (with power to fill vacancies;) on complaint of a majority of said house of representatives, or of the supreme court; a majority of the whole having power to decide.

ARTICLE XVI.**DUTIES OF PRESIDENT AND SECRETARY OF STATE.**

The President, with the Secretary of State, shall immediately upon entering on the duties of their office, give special attention to secure, from amongst their own people, men of integrity, intelligence and good business habits, and capacity; and above all, of first-rate moral and religious character and influence, to act as civil officers of every description and grade, as well as teachers, chaplains, physicians, surgeons, mechanics, agents of every description, clerks and messengers. They shall make special efforts to induce at the earliest possible period, persons and families of that description, to locate themselves within the limits secured by this organization; and shall, moreover, from time to time, supply the names and residence of such persons to the congress, for their special notice and information, as among the most important of their duties, and the President is hereby authorized and empowered to afford special aid to such individuals, from such moderate appropriations as the Congress shall be able and may deem it advisable to make for that object. The President and Secretary of State, and in cases of disagreement, the Vice President, shall appoint all civil officers, but shall not have power to remove any officer. All removals shall be the result of a fair trial, whether civil or military.

ARTICLE XVII.**FURTHER DUTIES.**

It shall be the duty of the President and Secretary of State, to find out (as soon as possible) the real friends, as well as enemies of this organization in every part of the country; to secure among them, innkeepers, private postmasters, private mail-contractors, messengers and agents: through whom may be obtained correct and regular information, constantly; recruits for the service, places of deposit and sale; together with all needed supplies: and it shall be matter of special regard to secure such facilities through the Northern States.

ARTICLE XVIII.**DUTY OF THE PRESIDENT.**

It shall be the duty of the President, as well as the House of Representatives, at all times to inform the Commander-in-chief of any matter that may require his attention, or that may affect the public safety.

ARTICLE XIX.**DUTY OF PRESIDENT—CONTINUED.**

It shall be the duty of the President to see that the provisional ordinances of this organization, and those made by the Congress, are promptly and faithfully executed; and he

may in cases of great urgency call on the Commander-in-chief of the army, or other officers for aid; it being however intended that a sufficient civil police shall always be in readiness to secure implicit obedience to law.

ARTICLE XX.

THE VICE PRESIDENT.

The Vice President shall be the presiding officer of the provisional congress; and in cases of tie shall give the casting vote.

ARTICLE XXI.

VACANCIES.

In case of the death, removal, or inability of the President, the Vice President, and next to him the Chief Justice of the supreme court shall be the President during the remainder of the term: and the place of the Chief Justice thus made vacant shall be filled by Congress from some of the members of said court; and the places of the Vice President and Associate Justice thus made vacant, filled by an election by the united action of the Provisional Congress and members of the supreme court. All other vacancies, not heretofore specially provided for, shall during the first three years, be filled by the united action of the President, Vice President, Supreme Court and Commander-in chief of the Army.

ARTICLE XXII.

PUNISHMENT OF CRIMES.

The punishment of crimes not capital, except in case of insubordinate convicts or other prisoners, shall be, (so far as may be,) by hard labor on the public works, roads, &c.

ARTICLE XXIII.

ARMY APPOINTMENTS.

It shall be the duty of all commissioned officers of the army, to name candidates of merit for office or elevation to the Commander-in chief, who, with the Secretary of War, and, in cases of disagreement, the President shall be the appointing power of the army: and all commissions of military officers shall bear the signatures of the Commander-in-chief and the Secretary of War. And it shall be the special duty of the Secretary of War to keep for constant reference of the Commander-in-chief a full list of names of persons nominated for office, or elevation, by the officers of the army, with the name and rank of the officer nominating, stating distinctly but briefly the grounds for such notice or nomination. The Commander-in-chief shall not have power to remove or punish any officer or soldier; but he may order their arrest and trial at any time, by court-martial.

ARTICLE XXIV.

COURTS MARTIAL.

Courts-martial for Companies, Regiments, Brigades, &c., shall be called by the chief officer of each command, on complaint, to him by any officer, or any five privates, in such command, and shall consist of not less than five nor more than nine officers, non-commissioned officers and privates, one-half of whom shall not be lower in rank than the person on trial, to be chosen by the three highest officers in the command, which officers shall not be a part of such court. The chief officer of any command shall of course be tried by a court martial of the command above his own. All decisions affecting the lives of persons,

or office of persons holding commission must, before taking full effect have the signature of the Commander-in-chief, who may also, on the recommendation of at least one-third of the members of the court martial finding any sentence, grant a reprieve or commutation of the same.

ARTICLE XXV.

SALARIES.

No person connected with this organization shall be entitled to any salary, pay or emolument, other than a competent support of himself and family, unless it be from an equal dividend, made of public property, on the establishment of peace, or of special provision by treaty; which provision shall be made for all persons who may have been in any active civil or military service at any time previous to any hostile action for Liberty and Equality.

ARTICLE XXVI.

TREATIES OF PEACE.

Before any treaty of peace shall take full effect, it shall be signed by the President and Vice President, the Commander-in-chief, a majority of the House of Representatives, a majority of the supreme court, and majority of all the general officers of the army.

ARTICLE XXVII.

DUTY OF THE MILITARY.

It shall be the duty of the Commander-in-chief, and all officers and soldiers of the army, to afford special protection when needed, to Congress, or any member thereof; to the supreme court, or any member thereof; to the President, Vice President, Treasurer, Secretary of State, Secretary of the Treasury, and Secretary of War; and to afford general protection to all civil officers, or other persons having right to the same.

ARTICLE XXVIII.

PROPERTY.

All captured or confiscated property, and all property the product of the labor of those belonging to this organization and of their families, shall be held as the property of the whole, equally, without distinction; and may be used for the common benefit, or disposed of for the same object; and any person, officer or otherwise, who shall improperly retain, secrete, use, or needlessly destroy such property, or property found, captured or confiscated, belonging to the enemy, or shall willfully neglect to render a full and fair statement of such property by him so taken or held, shall be deemed guilty of a misdemeanor, and on conviction, shall be punished accordingly.

ARTICLE XXIX.

SAFETY OR INTELLIGENCE FUND.

All money, plate, watches or jewelry, captured by honorable warfare, found, taken, or confiscated, belonging to the enemy, shall be held sacred, to constitute a liberal safety or intelligence fund; and any person who shall improperly retain, dispose of, hide, use, or destroy such money or other article above named, contrary to the provisions and spirit of this article, shall be deemed guilty of theft; and on conviction thereof, shall be punished accordingly. The Treasurer shall furnish the Commander-in-chief at all times with a full statement of the condition of such fund, and its nature.

ARTICLE XXX.**THE COMMANDER-IN-CHIEF AND THE TREASURY.**

The Commander-in chief shall have power to draw from the treasury, the money and other property of the fund provided for in Article twenty ninth, but his orders shall be signed also by the Secretary of War, who shall keep strict account of the same; subject to examination by any member of Congress, or general officer.

ARTICLE XXXI.**SURPLUS OF THE SAFETY OR INTELLIGENCE FUND.**

It shall be the duty of the Commander-in-chief to advise the President of any Surplus of the Safety and Intelligence Fund; who shall have power to draw such Surplus, (his order being also signed by the Secretary of State,) to enable him to carry out the provisions of Article Seventeenth..

ARTICLE XXXII.**PRISONERS.**

No person, after having surrendered himself or herself a prisoner, and who shall properly demean himself or herself as such, to any officer or private connected with this organization, shall afterward be put to death, or be subjected to any corporeal punishment, without first having had the benefit of a fair and impartial trial: nor shall any prisoner be treated with any kind of cruelty, disrespect, insult, or needless severity: but it shall be the duty of all persons, male and female, connected herewith, at all times and under all circumstances, to treat all such prisoners with every degree of respect and kindness the nature of the circumstances will admit of; and to insist on a like course of conduct from all others, as in the fear of Almighty God, to whose care and keeping we commit our cause.

ARTICLE XXXIII.**VOLUNTARIES.**

All persons who may come forward and shall voluntarily deliver up their slaves, and have their names registered on the Books of the organization, shall, so long as they continue at peace, be entitled to the fullest protection of person and property, though not connected with this organization, and shall be treated as friends, and not merely as persons neutral.

ARTICLE XXXIV.**NEUTRALS.**

The persons and property of all non-slaveholders who shall remain absolutely neutral, shall be respected so far as the circumstances can allow of it; but they shall not be entitled to any active protection.

ARTICLE XXXV.**NO NEEDLESS WASTE.**

The needless waste or destruction of any useful property or article, by fire, throwing open of fences, fields, buildings, or needless killing of animals, or injury of either, shall not be tolerated at any time or place, but shall be promptly and properly punished.

ARTICLE XXXVI.

PROPERTY CONFISCATED.

The entire personal and real property of all persons known to be acting either directly or indirectly with or for the enemy, or found in arms with them, or found wilfully holding slaves, shall be confiscated and taken, whenever and wherever it may be found, in either Free or Slave States.

ARTICLE XXXVII.

DESERTION.

Persons convicted, on impartial trial, of desertion to the enemy after becoming members, acting as spies, or of treacherous surrender of property, arms, ammunition, provisions, or supplies of any kind, roads, bridges, persons, or fortifications, shall be put to death and their entire property confiscated.

ARTICLE XXXVIII.

VIOLATION OF PAROLE OF HONOR.

Persons proven to be guilty of taking up arms after having been set at liberty on parole of honor, or after the same, to have taken any active part with or for the enemy, direct or indirect, shall be put to death and their entire property confiscated.

ARTICLE XXXIX.

ALL MUST LABOR.

All persons connected in any way with this organization, and who may be entitled to full protection under it: shall be held as under obligation to labor in some way for the general good; and persons refusing, or neglecting so to do, shall on conviction receive a suitable and appropriate punishment.

ARTICLE XL.

IRREGULARITIES.

Profane swearing, filthy conversation, indecent behavior, or indecent exposure of the person, or intoxication, or quarreling, shall not be allowed, or tolerated; neither unlawful intercourse of the sexes.

ARTICLE XLI.

CRIMES.

Persons convicted of the forcible violation of any female prisoner, shall be put to death.

ARTICLE XLII.

THE MARRIAGE RELATION—SCHOOLS—THE SABBATH.

The marriage relation shall be at all times respected; and families kept together as far as possible; and broken families encouraged to re-unite, and intelligence offices established for that purpose, schools and churches established as soon as may be; for the purpose of religious and other instructions; and the first day of the week regarded as a day of rest and appropriated to moral and religious instruction and improvement; relief of the suffer

ing, instruction of the young and ignorant, and the encouragement of personal cleanliness; nor shall any persons be required on that day to perform ordinary manual labor, unless in extremely urgent cases.

ARTICLE XLIII.

CARRY ARMS OPENLY.

All persons known to be of good character, and of sound mind, and suitable age, who are connected with this organization, whether male or female, shall be encouraged to carry arms openly.

ARTICLE XLIV.

NO PERSON TO CARRY CONCEALED WEAPONS.

No person within the limits of the conquered territory, except regularly appointed police men, express officers of the army, mail carriers, or other fully accredited messengers of the Congress, President, Vice President, members of the supreme court, or commissioned officer of the army—and those only under peculiar circumstances—shall be allowed, at any time, to carry concealed weapons; and any person not specially authorized so to do, who shall be found so doing, shall be deemed a suspicious person, and may at once be arrested by any officer, soldier, or citizen, without the formality of a Complaint or Warrant, and may, at once be subjected to thorough search, and shall have his or her case thoroughly investigated; and be dealt with as circumstances, on proof, shall require.

ARTICLE XLV.

PERSONS TO BE SEIZED.

Persons within the limits of the territory holden by this organization, not connected with this organization, having arms at all, concealed or otherwise, shall be seized at once; or be taken in charge of some vigilant officer; and their case thoroughly investigated: and it shall be the duty of all citizens and soldiers, as well as officers, to arrest such parties as are named in this and the preceding Section or Article, without the formality of Complaint or Warrant; and they shall be placed in charge of some proper officer for examination, or for safe keeping.

ARTICLE XLVI.

THESE ARTICLES NOT FOR THE OVERTHROW OF GOV'T.

The foregoing Articles shall not be construed so as in any way to encourage the overthrow of any State Government, or of the General Government of the United States: and look to no dissolution of the Union, but simply to Amendment and Repeal. And our Flag shall be the same that our Fathers fought under in the Revolution.

ARTICLE XLVII.

NO PLURALITY OF OFFICES.

No two of the offices specially provided for, by this Instrument, shall be filled by the same person, at the same time.

ARTICLE XLVIII.

OATH.

Every officer, civil or military, connected with this organization, shall, before entering

upon the duties of his office, make solemn oath or affirmation, to abide by and support this Provisional Constitution and these Ordinances. Also, every Citizen and Soldier, before being fully recognized as such, shall do the same.

SCHEDULE.

The President of this Convention shall convene, immediately, on the adoption of this instrument, a convention of all such persons as shall have given their adherence, by signature, to the constitution; who shall proceed to fill by election all offices specially named in said constitution, the President of this convention presiding, and issuing commissions to such officers elect: all such officers being thereafter elected in the manner provided in the body of this instrument.

[Presented with respectful and kind feelings to the officers and soldiers of the United States army in Kansas.]

No. 1.

THE DUTY OF THE SOLDIER.

In the ancient republics every man capable of bearing arms was, up to a certain period of his life, bound in duty to the public to fill his place in the ranks of the soldiery to secure his country against invasion or insult. The mode of warfare in remote times differed considerably from that adopted in the present day—man fought chiefly with those weapons which brought him into hand to hand collision with his enemy, hence his military instruction was rather in the management of arms than the application of tactics, and the chiefs studied stratagems rather than strategy. When the war or expedition upon which he had been engaged was terminated, he returned to his civic occupations and his home, till some new exigency called him again into military service. The word *soldier* in ancient republics was synonymous with *Freeman*—for in assuming his armor the man did not engage to confine his mind in a straight-jacket. Indeed there are instances in ancient history in which the soldiery in camp was consulted on public affairs, and gave its vote on the great question of *Right* against *Wrong*—and in some cases the soldiers was the first part of a nation to proclaim the supremacy of *Right*. Nevertheless in all military duties, those same intelligent soldiers desirous of conquering the foreign enemy shewed, when in his presence, implicit obedience to their military chiefs.

The soldiery of the Princes of antiquity was very different from the republican warriors. The tyrants were necessitated to keep an armed force in constant readiness to uphold their authority at home as well as abroad, and they did exact that the myrmidons in their pay should unhesitatingly execute *all* the commands of their ministers with the same obedience with which the republican soldiery attended to those orders only which were purely military. As the era of despotism extended and the limits of Liberty became proportionably circumscribed, the habit of obeying *all* commands, civil and military, became more usual among the soldiery.

Time rolled on till despotism aided by priestcraft, corruption and party rapacity supplanted the republics. The invention of gunpowder, though it overthrew the feudal system of the Barons, operated on the other hand against the People, for the increased precision and promptitude required in modern military manœuvres, necessitated a lengthened training for the soldiery, which served as a pretence for wicked rulers to inculcate in the minds of the soldiers the idea that they were *living machines*. Moreover the cunning artifice of indirect taxation and of national loans enabled the despotic governments to maintain large permanent armies of those *living machines* to stifle *Right* and to perpetuate *Wrong*—for such the soldiers have proved themselves to be under despotism, and as such they are regarded by the oppressed populations: but *should the soldiery of a Republic be vile living machines?*

Two main points we have to analyse in this investigation—the first is **RIGHT**, and the next is **AUTHORITY**.

RIGHT is that which is good, true, just, honorable, humane, self-sacrificing—it is the precise opposite to **Wrong**. **Right** is immutable: as it was, so it is, and so it always *must* be. Circumstances cannot change it. It never was right to lie, cheat, oppress, rob, murder—it never can be right to do so—no legal subterfuge, no oratory, no public or private engagements, no theological interpretations, no arbitrary laws, no governmental orders, no military commands can transform **Wrong** into **Right**. Oppression may trample under foot the devotees of **Right**—may calumniate, pillage, imprison and even butcher them—yet that will not alter **Right**, though **Wrong** may be made more hideous. The weaker disciples of **Right** may quail and hesitate before dangers, privations and sufferings—some indeed may abandon **Right**—yet **Right** itself cannot alter, though it may shine more beautiful under persecution. Between **Right** and **Wrong** there can be no compromise.

AUTHORITY is of two sorts: Legitimate and Illegitimate.

Legitimate Authority is based on Reason and Equity; it must spring from and always be controlled by the People; its object is the benefit of the People by the maintenance of justice, the diffusion of education and knowledge, the advancement of civilization, the repression of violence, the reclamation of vice and the development of Humanity. Though authority may be sledged through a Party phrensied by some delusion, even that power would not be legitimate, for no portion of any nation can annul the *Rights of man*—no majority can rightfully sacrifice the freedom and well-being of any one fellow man or of posterity. Man cannot take or give that which is not his. The test therefore of Legitimate Authority is **RIGHT**, and to maintain *that* authority soldiers are not required to be mere *living machines*.

Illegitimate authority is founded on fraud and violence: it is created by a despot, an oligarchy, or the leaders of a party, and is used for the benefit of some usurpation. Under the plausible pretext of acting for the public good, of repelling some enemy, of checking party rancor, of maintaining law and order purposely disturbed; illegitimate authority has frequently been established in formerly happy communities, and the usurpation having seized the reins of government has hoped to perpetuate its domination by the distribution of lucrative offices and by the hiring of *living machines*. The dominant party may boast, rejoice, and fatten, while mercenary scribes and orators flatter: but under such misrule the nation degenerates, violence becomes habitual, ignorance prevails, want nurtures crime, the tribunals become corrupt, vice revels and virtue is persecuted, the people awaking under the smart of despotism soon realize the difficulty of self-emanicipation while ground down by the *living machines* set in motion by illegitimate authority. Will the soldiery of a republic consent to become *living machines*, and thus sustain **Wrong** against **Right**?

It is self-evident that "There can exist no moral obligation to do that which is immoral—no virtuous obligation to do that which is vicious—no religious obliga-

tion to do that which is irreligious." It is also self-evident that every citizen is in duty bound to sustain Right even though he thereby neglect temporarily some of his private business : he who regards his personal interests as of more importance to him than to exercise a watchfulness at all times for the public good and for the security of Right against Wrong, fails in an essential duty towards the commonwealth. The Greeks decreed that all guilty of such neglect of duty were **INFAMOUS** : they were deprived of that citizenship which they had shown themselves unworthy to enjoy, their property which they had preferred to the public welfare was confiscated, and they were reduced to the lowest state of degradation.

Blank Form of Commission under the Provisional Government.

GREETING ;

WHEREAS : has been duly chosen in accordance
with the provisions of the schedule of the provisional constitution :

THEREFORE : by the authority vested in me by said instrument, I hereby com-
mission the said under said constitution.

Witness my hand and the seal of the convention, at this day of .
in the year eighteen hundred and fifty-eight.

Pres. of the Convention.

Smith & Wesson's Seven Shooter.

J. W. Storrs, agent, 121 Chambers st., N. Y. This pistol is the lightest one in the world that has force. Weight only ten ounces. Is loaded quicker than other pistols are capped. Is sure fire under all circumstances. No injury is caused to the arm or amunition, by allowing it to remain loaded any length of time. Is so simple in its construction that it is not liable to get out of order. Is perfectly safe to carry. The cylinder holds seven shots, two more than other small pistols.

THE BROWN PAPERS,

Consisting of the Journal of the Constitutional Convention at Chatham, Canada W.; Brown's Declaration of Independence; Kagi's Draft for a Provisional Army; Correspondence and Plans of Brown's Men; Letters from their friends, and from persons furnishing means; Memoranda, Hints and Suggestions; Extracts from Letters, Diaries and Journals; Commissions issued under the Provisional Army Regulations; Lists of Members of the Provisional Convention, and Government, &c. &c.—Copied from the Originals at Charlestown, by order of the Executive Department of the State of Virginia.—Nov. 16th, 1859.

[1.]

Journal of the Provisional Constitutional Convention held on Saturday, May 8, 1858.

CHATHAM, Canada West,
Saturday, May 8, 1858.

10 A. M.—Convention met in pursuance to call of John Brown and others, and was called to order by Mr. Jackson, on whose motion Mr. Wm. C. Monroe was chosen President:

When, on motion of Mr. Brown, Mr. J. H. Kagi was elected Secretary.

On motion of Mr. Delany, Mr. Brown then proceeded to state the object of the convention, at length, and then to explain the general features of the plan of action in the execution of the project in view by the Convention. Mr. Delany and others spoke in favor of the project and the plan, and both were agreed to by general consent.

Mr. Brown then presented a plan of organization, entitled "Provisional Constitution and Ordinances for the People of the United States," and moved the reading of the same.

Mr. Kinnard objected to the reading until an oath of secrecy be taken by each member of the Convention. Whereupon,

Mr. Delany moved that the following parole of honor be taken by all members of the Convention: "I solemnly affirm that I will not in any way divulge any of

the secrets of this convention, except to persons entitled to know the same, on the pain of forfeiting the respect and protection of this Organization;" which motion was carried.

The President then proceeded to administer the obligation, After which

The question was taken on the reading of plan proposed by Mr. Brown, and the same carried.

The plan was then read by the Secretary. After which

On motion of Mr. Whipple, it was ordered that it be now read by articles, for consideration.

The articles from one to forty-five inclusive, were then read and adopted. On the reading of the forty-sixth, Mr. Reynolds moved to strike out the same. Reynolds spoke in favor, and Brown, Monroe, Owen Brown, Delany, Realf, Kinnard and Kagi, against. The question was then taken and lost, there being but one vote in the affirmative.

The article was then adopted. The forty-seventh and forty-eighth Articles, with the Schedule, were then adopted in the same manner.

It was then moved by Mr. Delany that the Title and Preamble stand as read. Carried.

On motion of Mr. Kagi the Constitution as a whole was then unanimously adopted.

The Convention then, at 1½ P. M., adjourned, on motion of Mr. Jackson, till 3 o'clock.

3 P. M.—Journal read and approved.

On motion of Mr. Delany it was then ordered that those approving of the Constitution, as adopted, sign the same. Whereupon the names of all the members were appended. [See No. [91] .]

After congratulatory remarks by Messrs. Kinnard and Delany, the convention, on motion of Mr. Whipple, adjourned, at a quarter to 4.

J. H. KAGI,
Sec. of the Convention.

CHATHAM, Canada West,
Saturday, May 8, 1858.

6 P. M.—In accordance with and obedience to the provisions of the Schedule to the Constitution for the "proscribed and oppressed people" of the United

States of America to day adopted at this place, a Convention was called by the President of the Convention framing that instrument, and met at the above named hour, for the purpose of electing officers to fill the offices specially established and named by said Constitution.

The Convention was called to order by Mr. M. R. Delany, upon whose nomination Mr. Wm. C. Munroe was chosen President, and Mr. J. H. Kagi, Secretary.

A committee consisting of Messrs. Whipple, Kagi, Bell, Cook and Munroe, was then chosen to select candidates for the various offices to be filled, for the consideration of the Convention.

On reporting progress and asking leave to set again, the request was refused, and the Committee discharged.

On motion of Mr. Bell the Convention then went into the election of officers, in the following manner and order.

Mr. Whipple nominated John Brown for Commander in Chief, who was, on the seconding of Mr. Delany, elected by acclamation.

Mr. Realf nominated J. H. Kagi for Secretary of War, who was elected in the same manner.

On motion of Mr. Brown the Convention then adjourned to 9 A. M. on Monday, the 10th.

MONDAY, May 10, 1858.

9 A. M.—The proceedings of Convention on Saturday were read and approved.

The President announced that the business before the Convention was the further election of officers.

Mr. Whipple nominated Thomas M. Kinard for President. In a speech of some length Mr. Kinard declined.

Mr. Anderson nominated J. W. Loguen for the same office. The nomination was afterwards withdrawn, Mr. Loguen not being present, and it being announced that he would not serve if elected.

Mr. Brown then moved to postpone the election of President for the present. Carried.

The Convention then went into the election of Members of Congress. Messrs. Alfred M. Ellsworth and Osborn Anderson were elected.

After which the Convention went into the election of Secretary of State, to which office Richard Realf was chosen.

Whereupon the Convention adjourned to 2½ P. M.

2½ P. M.—Convention again assembled, and went into a balloting for the election of Treasurer and Secretary of the Treasury. Owen Brown was elected as the former, and George B. Gill as the latter.

The following resolution was then introduced by Mr. Brown, and unanimously passed :

Resolved, that John Brown, J. H. Kagi, Richard Realf, L. F. Parsons, C. P. Tidd, E. Whipple, C. W. Moffet, John E. Cook, Owen Brown, Steward Taylor, Osborn Anderson, A. M. Ellsworth, Richard Richardson, W. H. Leeman, and John Lawrence, be, and are hereby appointed a Committee to whom is delegated the power of the Convention to fill by election all the offices specially named in the Provisional Constitution which may be vacant after the adjournment of this Convention. The Convention then adjourned *sine die*.

J. H. KAGI,
Sec. of the Convention.

[See No. [78]].

[2.]

HEAD QUARTERS, *War Department Provisional Army,*
Harpers Ferry, Oct. 10, 1859.

GENERAL ORDERS.

No. 1.

Organization.

The Divisions of the Prov. Army and the coalition are hereby established as follows.

1.—*Company.*

A company will consist of 56 privates, 12 non. com. off's. (8 corporals, 4 sergeants,) 3 com. off. (2 Lieutenants, a Captain) and a Surgeon.

The privates shall be divided into Bands or messes of 7 each, numbering from 1 to 8, with a corporal to each, numbered like his band.

Two Bands will comprise a Section. Sections will be numbered from 1 to 4. A Sergeant will be attached to each section, and numbered like it.

Two Sections will comprise a Platoon. Platoons will be numbered 1 and two, and each commanded by a lieutenant designated by like number.

2.—*Battalion.*

The Battalion will consist of 4 companies complete.

The commissioned officers of the Battalion will be a Chief of Battalion, and a 1st & 2nd major, one of whom shall be attached to each wing.

3.—*The Regiment.*

The Regiment will consist of 4 Battalions complete.

The commissioned officers of the Regiment will be a Colonel and 2 Lieutenant Colonels, attached to the wings.

4.—*The Brigade.*

The Brigade will consist of 4 Regiments complete.

The Commissioned officers of the Brigade will be a General of Brigade.

5.—*Each Gen. Staff.*

Each of the above Divisions will be entitled to a General Staff consisting of an adjutant, a commissary, a musician and a surgeon.

6.—*Appointment.*

Non commissioned officers will be chosen by those whom they are to command.

Commissioned officers will be appointed and commissioned by this Department.

The staff officers of each Division will be appointed by the respective commanders of the same.

[See No. [].—*Transcriber.*]

[The above document numbered "2," is in the handwriting of J. H. Kagi. The erasures and cross-marks are copied from the original.—Note by transcriber.]

[3.]

— 4th, 1859.

A Declaration of Liberty By the Representatives of the Slave Population of the United States of America.

"When in the course of human events, it becomes necessary" for an oppressed People to Rise, and assert their Natural Rights, as Human Beings, as Native and Mutual Citizens of a free Republic, and break that odious Yoke of oppression, which is so unjustly laid upon them by their fellow countrymen, "and to assume among the powers of Earth the same equal privileges to which the Laws of Nature, & nature's God entitle, them; A moderate respect for the opinions of Man kind, requires that they should declare the causes which incite them to this Just & worthy action.

"We hold these truths to be Self Evident; That all Men are created Equal; That they are endowed by their Creator with certain unalienable rights. That among these are Life, Liberty; & the pursuit of happiness, That Nature hath freely given to all Men, a full supply of Air, Water, and Land; for their sustenance, & mutual happiness. That No Man has any right to deprive his fellow Man, of these Inherent rights, except in punishment of crime. "That to secure these rights governments are instituted among men, deriving their Just powers from the consent of the governed, That when any form of government, becomes destructive to these ends, It is the right of the People, to alter, Amend, or Remodel it, Laying its foundation on such Principles, & organizing its powers in such form as to them shall seem most likely to effect the safety, & happiness" of the Human Race, To secure equal rights, privileges, & Justice to *all*; *Irrespective of Sex*; or *Nation*; To secure *Fraternal kindness* to all Friends of Equal Moral privileges, to *all* who *honestly abandon their Despotic oppressive rule*. We hold this truth to be self evident; That it is the highest Privilege, & Plain duty of Man; to strive in every reasonable way, to promote the Happiness, Mental, Moral, & Physical elevation of his fellow Man. And that People, or Clanish Oppressors; who wickedly violate this sacred principle; oppressing their fellow Men, will bring upon themselves that certain and fearful retribution, which is the Natural, & *Necessary* penalty of evil Doing. "Prudence, indeed will dictate, that Governments long established, should not be changed for light & transient causes; But when a *long train of abuses*, & usurpations, pursuing invariably the same object; evinces a design to perpetuate an absolute Despotism; and most cruel bondage; *It is their Right, it is their Duty*, to resist & change such Government, & provide safeguards for their future Liberty." "Such has been the patient sufferance of the slaves of the United States, and such is now the necessity which constrains them to Crush this foul system of oppression.

The history of Slavery in the United States, is a history of injustice and cruelties inflicted upon the Slave in every conceivable way, and in barbarity not surpassed by the most savage Tribes. It is the embodiment of all that is Evil, and ruinous to a Nation; and subversive of all Good. "In proof of which; facts

innumerable have been submitted to the People, and have rec'd the verdict and condemnation of a candid and Impartial World." Our *Servants*; Members of Congress; and other Servants of the People, who receive exorbitant wages from the People; in return for their unjust Rule, "have refused to pass laws for the accommodation of large districts of People, unless that People, would relinquish the right of representation in the Legislature, a right inestimable to them, and formidable to tyrants only. Our President and other Leeches have called together *legislative*, or treasonable Bodies, at places unusual, uncomfortable, and distant from the depository of our public records; for the sole purpose of fatiguing us into compliance with their measures. They have dissolved Representative houses, for opposing with manly firmness, their invasions of the rights of the people.

They have refused to grant Petitions presented by numerous and respectable Citizens, asking redress of grievances imposed upon us, demanding our Liberty and natural rights. With contempt they spurn our humble petitions; and have failed to pass laws for our relief. "They have prevented in all possible ways, the administration of Justice to the Slave. They have made Judges Taney dependent on their will alone, for the tenure, of their office, and the amount and payment of their salaries. They have erected a Multitude of new offices, and Sent on Swarms of Blood Suckers, and Moths, to harass the People, and eat out their Substance. They have effected to render the Military, independent of, and superior to the power and wishes of the People, (the Civil power.) Claiming that *knowledge* is power, they have, (for their own safety,) kept us in total darkness, and Ignorance, inflicting base cruelties, for any attempt on our part to obtain knowledge. They have protected base Men, *Pirates* (engaged in a most Inhuman traffic; The *Foreign*; and *Domestic, Slave Trade*.) "by mock trials, from punishment, for unprovoked murders which they have committed upon us, and free Citizens of the States. They have prevented by law, our having any Traffic or deal with our fellow Men; Regardless of our wishes, they declare themselves invested with power to legislate for us in all cases whatsoever. They have abdicated government among us, by declaring us out of their protection, and waging a worse than cruel war upon us continually.

The facts and a full description of the enormous sin of Slavery, may be found in the General History of American Slavery, which is a history of repeated injuries, of base hypocrisy; A cursed treasonable, usurpation; The most abominable provoking atrocities; Which are but a mockery of all that is Just, or worthy of any people. "Such cruelty, tyranny, and perfidy, has hardly a parallel, in the history of the most barbarous ages.

Our *Servants*, or *Law makers*; are totally unworthy the name of *Half Civilized Men*. All their National acts, (which apply to Slavery,) are false, to the words Spirit, and intention, of the Constitution of the United States, and the Declaration of Independence.

They say by word & Act, That their own Children, or any faithful Citizen, may be legally robbed of every, Natural and Sacred Right, and that we had no rights whatever. They are a Blot upon the character, the honor, of any Nation, which

claims to have the least shadow or spark of Civilization above the lowest, most inferior Canibal Races. This is a slight though brief recital, of some of the enormous atrocities, of these Idle, haughty, tyrannical, *Arrogant Land Monopolists*; slave holders our lords and masters, From which, Good Lord Deliver us. These are some of the facts, which we now, (after the lapse of 83 years, since the writing and signing of that Sacred Instrument, Honored and Adored by our Fathers, which declares that it is *Self Evident that all Men are created Equal*, Endowed by their Creator with certain inherent rights &c.") submit to the Decision of all Candid; true Republican, Friends of *Universal Freedom, and Natural Equality of Rights*. All We Demand; is our Liberty, and the Natural rights and immunities of faithful Citizens of the United States. We will Obtain these rights or Die in the Struggle to obtain them. We make war upon oppression, we have no controversy with any Religious Sect, our intention is not to molest any *Good Man*, whatever may be his religious belief. "The welfare of the People; Is the first Great Law." We hold these to be self evident truths, That any Tribe, Rulers, or People, who Rob and cruelly oppress their faithful Laboring Citizens, have within themselves the *Germ*, of their own certain and fearful overthrow; It is one of Nature's Immutable Laws; that "According to the measure that ye mete; so shall it be Measured to you again." Herein is the secret of Security & true happiness, for Individuals, *And the only firm Basis*, upon which Governments, may be permanently Established; where the Citizens, are Devoted to the greatest good of their fellow Men, The more humble, benighted & oppressed they are, So much more sympathy, & earnest effort for their relief, is demanded, striving earnestly to promote the Safety and prosperity of their Nation; & the Human Race.

It is a fixed Law of Nature, That any People, or Nation, whose steady purpose, & Constant Practice, is in accordance with these principles; Must go forward Progressing; So long as Man continues to Exist. For in Nature the Principle of Reciprocity is Great.

"The Legitimate object of all Punishment, is to prevent Crime." When any Punishment is inflicted more than is necessary to prevent Crime, it then ceases to be a Punishment, It has then become a Barbarous Crime. A Sore Evil. "The Natural Object of all Government is to Protect the right, Defend the Innocent. When any set of Usurpers, Tribe, or community, fail to protect the right, but furnish protection & encouragement to the Villain, by bestowing a Bounty, or Premium, upon the vile Thief, Rober, Libertine, Pirate; & Woman killing Slave Holder; as a reward for their deeds of rascality and Barbarism; And inflict grievous cruelties upon the innocent, Shooting and Butchering those most faithful, Citizens, who have striven Manfully, for the relief of the down trodden & oppressed of their country, Who fought bravely in support of the Great Principles set forth in Our Declaration of Independence, from the oppressive Rule of England. Encouraging in various ways, by bribery and fraud, the most Fiendish acts of Barbarism, (like those Perpetrated within the limits of the United States, at Blounts Fort; in Florida and in other Territories.) under the Jurisdiction and guidance of Slave holding Authority, & in strict accordance with Slave holding Rules.) They have transcended their own limits, They have fairly outwitted themselves; Their Slave Code is a Shame to any Nation, Their Laws, are no Laws, they themselves

are no more than a Band of Base Pirate Rulers. They are a curse to themselves, a most lamentable Blot upon Society.

"In every stage of these oppressions, we have petitioned for redress, in the most humble terms, Our repeated Petitions have been answered only by repeated Injury A Class of oppressors, whose character is thus marked by every act which may define a Tyranical Despotism, is unfit to rule any People. Nor have we been wanting in attention, to our Oppressors; We have warned them from time to time, of attempts (made by their headlong Blindness,) to perpetuate, extend, strengthen, and revive the dying elements of this cursed Institution. We have reminded them of our unhappy condition, and of their Cruelties, We have appealed to their native Justice and magnanimity, we have conjured them by the ties of our common nature, our Brotherhood, & common Parentage, to disavow these usurpations, which have destroyed our *Kindred friendship*, and endangered their safety. "They have been Deaf to the voice of Justice & Consanguinity. We must therefore acquiesce in the necessity, which denounces their tyranny & unjust rule over us. Declaring that we will serve them no longer as slaves, knowing that the "Laborer is worthy of his hire." We therefore, the Representatives of the circumscribed citizens of the United States, of America in General Congress assembled, appealing to the supreme Judge of the World, for the rectitude of our intentions, Do in the name, & by the authority of the Oppressed Citizens of the Slave States, Solemnly publish and Declare; that the Slaves are, & of right ought to be as free & independent as the unchangeable Law of God, requires that All Men Shall be. That they are absolved from all allegiance to those Tyrants, who still persist in forcibly subjecting them to perpetual "Bondage, and that all friendly connection between them & such Tyrants, is, & ought to be totally dissolved, And that as free, & independent citizens of these states, they have a perfect right, a sufficient & just cause, to defend themselves against the tyranny of their oppressors. To solicit aid from & ask the protection of all true friends of humanity & reform, of whatever nation, & wherever found; A right to contract Alliances, & to do all other acts & things which free independent Citizens may of right do. And for the support of Declaration; with a firm reliance on the protection of Divine Providence; We mutually Pledge to each other, Our Lives, and Our Sacred honor. Indeed; I tremble for my Country, when I reflect; that God is Just; And that his Justice; will not sleep forever" &c. &c. Nature is mourning for its murdered, and Afflicted Children. Hung be the Heavens in Scarlet.

[The above copy has the spelling, punctuation, and use of capitals, just as they are found in the original. The word "Taney," over a caret, is transcribed as in the original. This document bears no signature, unless the cipher on the line next to the last be so intended. Handwriting large, probably done by Owen Brown, sometimes copyist for his father. The paper (foolscap) upon which it is written, is pasted, sheet under sheet, on white cloth attached to, and rolled up on a round stick, and tied with a string attached to one end.—*Trans.*]

[4.]

SPRINGDALE 5th m 10th 1858.

My dear friends Whipple & Tidd

We received your letters of the 3d inst. (Dated at Chatham) this morning and they have caused me much pain on your behalf, for I cannot consent to believe that there should be so much treachery and hypocrisy harbored in two such noble hearts as yours as to premeditate any evil action towards those who you *new* were your true friends. I have addressed you both in one letter for you are both interested and I have not time to write two letters now I shall probably speak very plain to you but I do not do it with any feelings of revenge or hatred but in that love which I feel for the welfare of my fellow beings that I may convince you of your error and convict your hearts of sin and cause them to be melted in the furnace of regeneration and love to God which produces good will in our hearts to all the world. It is exceedingly to be regretted that anything should have hapened just on the eve of your departure that should cause such an excitement and unless more satisfactorily explained must produce a separation of that true friendship which has ever existed between us, and which I would wish to continue through life. You very well know that when you first came here the subject of morality among the young folks was frequently discussed in the family and by your advocating certain rules by which young people should be governed and seeing nothing in your conduct to make us think you were not sincere we placed full confidence in you that you would be willing to walk by the same rule you marked out for others. In the first place I wish to say to Tidd if he has in his young days led a profligate life and wishes to reform as he says he does and I have no reason to doubt his intentions that he must never place himself in a situation to tempt others and then he will not tempt *himself* if we are satisfied that we have any weakness it is our duty to strengthen them by firmness and perseverance in well doing. I would say to Whipple that if he knew Tidd's character before and held him as an associate I must consider him equally responsible, for your intimacy led us to believe you were firm friends and we placed that confidence in you that we did not believe either of you would be guilty knowingly of doing a mean act. I cannot understand how such fervent love as you have professed here can be pure and yet feel such distrust and jealousy as thou hast manifested by thy writing and also by the conversation you had here the morning thee left here the last time *true* love casteth out all fear and is applicable in that case as well as the love of God surely there can be no true love where there is distrust and jealousy and certainly I can never consent for my daughter to marry a man who does not believe she is virtuous. She asserts her innocence before the God that created her and I have got to have more evidence than I have seen yet to dispute her word, I can forgive you all the past and pray for you in future but you must allow me to look upon you with distrust until I can see by your perseverance in well doing that you are really sincere, we are all fallible beings and liable to get out of the way any minute we leave the watch tower therefore the necessity for the injunction watch and pray continually lest ye enter into temptation, it is also necessary for us to have charity one for another for we know not how soon we may be overtaken in a fault ourselves.

If you were to come back to morrow we should greet you with friendship and do by you just as we have done but we should have to get acquainted with you again in order to restore that confidence we once placed in you I have not much more to write myself I will close and write some for mother.

from your well wishing friend

MOSES VARNEY.

You may be assured that we shall not say anything outside the family that will injure your character here so that you need not fear to come back if you are spared with life and health to do so.

Mother says to Tidd she can *forgive* him all if he can say in truth that Elisabeth is none the worse for their intimacy she says she feared there was something wrong by his actions before he left but could not believe that he would ever make such an attempt we may make all the resolves that can pass through our heads to try to reform but unless we give our whole hearts to God and rely upon his mercy and grace we are not safe, O Tidd if thee could only know my feeling and the bitter tears I have shed since thee would never suffer the temptation to have a place in thy heart but none but a mother can ever realize such feelings.

Many days and hours have passed since we met together last yet our lives do still remain here on earth.

Children tell me how you do does your love continue true, if you want to hear from me how I am or what I be here. I am behold who will sure I am a sinner still worse and worse myself I see yet the Lord remembers me tis religion that can give sweetest pleasures while we live tis religion mist supply solid comfort when we die after death its joys will be lasting as eternity by the living God my friend then thy bliss shall never end the Spirit calls O Tidd yield to his power O grieve him not away seek him every hour let not a moment pass without a fervent prayer that God would keep *the* from every foul snare. remember Tidd remember my prayers shall ever be up to the God of heaven for thy prosperity.

We wrote two letters and put them in one wrapper and mailed them to Chatham Canada West they were mailed the fifth directed to Charles Plummer.

Tidd when thee gets this write and tell me the truth and the whole truth and keep nothing back I feel that that would relieve me. We do not wish to create any hard feelings between you but we must tell the truth if it does hurt you, now Tidd thee claims there was no premeditated action, did thee not tell Whipple thee knew thee could do it and meant to before thee left now Whipple says thee told him so - if that be the case thee must be trying to deceive us, and if it is not

were both here and then we could have talked face to face, now with our sincere desires for you and prayers for your everlasting happiness I remain your friend so farewell.

CHARLOTTE VARNEY.

We want you both to write as soon as you get this.

Remember us to Realf, Cook, Owen, Steward and the old Captain in particular.

[In this, as in all the letters and other documents copied, the spelling and punctuation of the originals have been carefully followed.—*Trans.*]

[5.]

CHATHAM, Aug. 16th (Sabbath) 1858.

J. H. Kagi, Esqr.;

Dear Sir:

I this moment received your kind favor, and am pleased to hear from you, "Uncle," and Mr. Tidd. Hope ere this reaches you, that "Uncle" will have recovered from his febrile attack. Say to Mr. Tidd, that I have sent the letter on to Mr. Realf, New York City, which he sent in my care for him. I also enclose one that I have for some time had from Mr. Moffit for you, but did not know where to send it till now.

Richardson and Thomas are still here, both of them quite industrious and doing well. I have not seen Richardson since I received your letter to-day, but have seen Bell, Shadd, Jackson, and Thomas. W. H. Day is now here, and will be for some days. Tell uncle, I received his letter dated at Syracuse, N. Y., and Postmarked "Rochester," where I suppose it was dropped in the office.

I am not at present advised as to where Col. C. Lehman, Smith and the rest of them are, but think they are in the "Reserve" District, Ohio.

There is nothing new here nor worthy of note. I have been anxiously looking and expecting to see something of uncle's movements in the papers, but as yet have seen nothing, the letter from you being the intimation of his whereabouts since he wrote me.

Please send me any paper which may mention your doings. All are in good spirits here, hoping and waiting the "Good Time Coming."

With the kindest remembrance,

I am, dear sir, sincerely your Friend,

M. R. DELANY.

J. H. Kagi, Esq. Lawrence, K. T. U. S.

Friend Kagi seeing a letter for you from Canada and knowing that a letter from there would relate to business I took the liberty to peruse it I know you will not think hard

TIDD.

[6.]

KINSMAN, 11th mo 14th 58.

Dear Wm.

You Cuss! I went to Richmond to see you & those pictures was disappointed in not seeing them. I was very much pleased when you gave me permission to get them. After reading Matties letter I was sure that there was a letter at E. A. Fowks for me from Lizzie. So I got a hoarse & rode up there in the mud & rain. I went to the office first, there was nothing for you or me. Then I went up to the Olde Mill & asked the women if I could go to your trunk, they gave me permission. When I found the trunk the damed kee would not fit. You had better think I was mad enough to smash the dam'd trunk. Then I went down to Elex, it was after dark & no one at home. I built a fire and looked all over the house for letters but found none. Then I ate almost a whole apple pie & started for home a going by C. Moffatt works to see if he had heardo from any of the boys. I stoped out in the road in front of the house and hollered he came out and tolde me to go in I would not but he took holde of my hoarse & led him in the barn. So I went in & found E. A. Foabs & wife Martha & Louisa there a eating Roasted Turkey. I went back to E. A. & staid all night sat up untill after 3 o'clock & then went to bed & came home the next morning. Now I want you to send me the right kee in a letter the next mail. Chas has not hearde from any of the Boys or Old Man

Yours Truly

L. F. PEARSONS.

[This letter is without envelope or direction, but is supposed to have been addressed to Wm. Leeman. The Richmond mentioned, is probably Richmond, Astabula, O.—*Trans.*]

[7.]

LAKELAND, M'ch 28th, '58.

O my brother do think of your course of how wrong you are like old Job I will fill my mouth with arguments and call loud on thee my brother. You surely do not go against state rights and admitting this then the slave states have the same right to hold slaves constitutionally that the north have to prohibit it Where does slavery commence not when man subjects his fellow to bondage o no indeed this is not the worst form of slavery the evil comenced when one man by employing a number of his fellows and he himself lived on the profits of their labor. Thus toiling year after year the laborer becomes more ignorant and poor the employer more wise and wealthy and bye and bye the poor man becomes an easy victim to the cupidity of aristocrat. What he first received pay for he at last is oblidged to do for nothing. *Now let me lay down a rule that shall do away with slavery* Let each and every man produce with manuel labor what he consumes Beyond and far above all this is the divine law *Thou shalt not kill* there is no position in which a man can be placed that will warrant the use of force I know the natural man rises up and will suppose extreme cases we have no right to do this but trust in the lord and when the hour of trial comes he will sustain you Seek to know your duty and he that rules us all will make the way plain but rest assured thy duty is not on the field of blood. I have been sick about a fortnight I a plenty to do at \$2 50 per day. I did not mean to infer that we have suffered but only a little pinched it is over now we have a cow and provision for the summer were it not for our parents I should not think of calling on you but my heart yearns for my poor old mother. If you think it best for me to have the money I shall devote it to the good of the old folkes about E. W. Clark I do feel for them do not distress yourself but send of the money you call mine the lord will help me as he has done Bless his great and holy name O my brother I see in future a man with treason stamped on his brow he ascends the scaffold my soul recoils I can write no more do not my Brother Bring sorrow to dwell in our midet.

thy loving Brother

A. L. T.

Dear Brother

I do not feel atall in the mood for addressing you to night. but as A L is writing to you. and as you remembered me so kindly in your letter I felt it my duty as a sister and one that is deeply interested for you to say a few words. Your letter kind and loving though it was has given us much pain and soorow of heart. Charley knowing so little as I do of the work yon are engaged in. I cannot use any kind of Argument or lay down any rule for you as A has tried to do. but as I very much fear you are not in the right. I appeal to your Affection to the love you have for your near and dear friends your *Poor Mother* for instance You say you dearly love your friends. Now is it your duty to sacrifice that life so foolishly as it seems to me, that might be of so much benefit. and certainly would be so much comfort to your dear old Mother who loves her youngest son as she does her life. and would glory in seeing him engaged in a *good cause* but to hear of his being hanged for treason would bring down her grey hairs with sorrow to the grave. O Charley do think of how much more good you may do the human family to live an honest upright Christian life before the world striving by your example to lead your fellow men in that straight and narrow way that our Sa-

viour speaks of and which there is no difficulty in finding if we but seek aright. I know you will think me simple and I am willing to be called so if I am only sure I am the follower of Christ. Charley do you believe in a God if you do sincerely, go to him ask him for guidance and direction in this great and momentous affair and if you seek that God aright desiring to know your duty as sure as there is a Ruler of the Universe He will guide you aright. forgive me if I have offended you by simple advice but do consider well the consequences of so rash a step. Write again soon for we shall feel anxious to hear from you. And remember me as your Affectionate Sister

JULIA.

[The above two letters are in one envelope directed to "Mr. Charles P. Tidd, Springdale, Cedar Co. Iowa," and postmarked "Hudson Apr 2 Wis." It was probably written in 1858.—*Trans.*]

[8.]

KINSMON, Jan. 16— 1859.

Dear Friend Wm.

I expected a letter from you last week and did not get one. I am afraid that you are sick. I have just written a letter to Lizzie. I mean that I *tried* to write to her, but it was the poorest letter that I ever wrote in my life. I have not hearde from home for some time, have you? I am a getting as uneasy as Hell to leave this wooden country. I have not hearde a worde from any of the boys in Kansas, only what I see in Papers. and I presume that you see the Tribune as well as me. *Uncle John is a playing particular Hell again.* Kagi was wounded in Ft. Scott while liberating Rice. Brown has been in Missouri and took 12 or 15 slaves and horses, mules and oxen, and killed one man. The government has offered a reward of \$500 for Brown & Montgomery. "Let the wolf howl." I expect to hear from there soon, and something to, in regard to moving our *goods* (at Kings) towards Kansas. God spread the time. What say you my boy? I am sorry that Kagi is wounded, but the paper says *not seriously*. They took everything that there was in one store in Ft. Scott. I worked Christmas and new years, but I went to one dance between on Thursday night. This is damed disagreeable weather for winter I think. Are you still a firing in the mill? Do you intend to go home? & when? I think that you ought to go soon if you can, & if you intend to go to Kansas if uncle John wants you to. you may send me those pictures if you please, for I should like to look at them occasionally. That is a damed shame that yours were broken. Don't you think that it was done on purpose? I should hardly think that it could be an axident. I dont think of anything more to write of importance. Write soon

Yours Respect

L. F. PARSONS.

[Without direction, but supposed to have been written to William Leeman.—*Trans.*]

[9.]

WEDNESDAY MORNING, Sept. 14th.

My Dear Husband.

I wrote to you two weeks ago but I suppose you had not got it when you wrote as you did not say anything about it. O, Watson, I was so glad to hear from you it made *me* almost homesick I do want to see you so very much and I would like to have you see the *little fellow* he has grown very fast, when I want to work I set him up in the rocking chair and talk to him and he will laugh and act quite knowing he will jump like *anything* as the Peacocks say It is very cold weather here, the wind blows & it has been raining & snowing and the mountains are white with snow now I am sitting as near the stove as I can without burning my clothes and there is a very good fire too, there it is snowing now quite fast. I suppose it is warm and pleasant where you are, O! that I could be with you," but I will try to be contented as I am and where my home is, the friends are all very kind to me and take care of *Freddy* a great deal. Ellen sits there by the rocking chair rocking him now I have not been able to get a cradle yet I have not been anywhere yet only up to Fathers I went up there when the baby was three weeks old and staid two weeks tell Dauphin it was very lonesome there without him Our corn did not grow to be anything at all we had some boiled twice, and it was altogether to green, the potatoes are very good they crack open and are very dry and mealy, the cucumber vines were all killed before they were large enough to bear. This place is to frosty to live in

"*Much love to all.*"

We got a letter from Mr. Hodgkins it came directed to you, he had sold the wool for forty cents 40., which he endorsed on that note, I paid Henry 20 dollars out of the money I got for the steers And I am a going to pay for the sheep as soon as the money is paid on that Draft. I am a going to send it out next week Rodolphus took the pig for three dollars which paid that debt. I paid Weeks one dollar and 85 cents yours and Olivers acct. with him.

Now Watson keep up good courage and not worry about me and come back as soon as possible, I think of you all night in my dreams. This is all at present. From your Affct. Wife.

BELL BROWN.

You will write just as often as you can wont you now, I forgot to say the baby has had the chicken pox but was *not sick much*.

[The above letter is endorsed "Watson Brown," in the same handwriting with the body of the letter.—*Trans.*]

[10.]

HALLOWELL, April 28, 1858.

My Dear Brother,

I received your letter and was most happy to hear from you, also to know that you was well, that is A great blessing, to enjoy good health, we are all well as usual, but our Mother, she is much better now than when I wrote last, although she is not able to leave her room, her mind is much more settled, she begins to move her fingers A very little. The doctor says she will get better when the warm weather comes, she worries herself A *great deal* about you, and I dont know, My Dear Brother, how you expect a Mother and Sister to do otherwise, when we think where you are so far from your home, so long since we have seen you, and so long *before* we shall see you, (by your writing) but I hope it may not be but A short time before you will think it best to come to the loved ones at home.

I do not like to write so very discouraging to you *brother* when you are trying your best to encourage your folks, but if you knew how much we want you to come home, you would not blame us for writing such letters.

Would you come home if you had the money to come with, tell me what it would cost. O I would be unspeakably happy, if it were in my power to send you money, but we have been very poor this winter. I have not earned A half dollar this winter. Mattie has had a very good place, where she has had 75 cts A week, she has not spent any of it in the family only A very little for Mother. Farther has had very small pay, but I think he has more now, he is watchman on the Eastern Queen, that runs from here to boston. I should worked in the straw Factory at Natick, this Winter had Mother been well, Mattie has left her place, and talks of working in this Mill, but she will not if she can possibly do anything else.

Hallowell is as still as ever there is no kind of business going on at all, most all those think anything of themselves have left.

I do not think you would know Mother, for she is very poor, she does not look like our Mother, we try to make her as comfortable as we can, she has every thing that she wants, the folks in this place have been so very kind to us, our neighbors too it seems as though they could not do to much Farther says he wants you to come home, if you have to go back again. Ah my Dear brother, you can never know *how much* your folks want you to come home.

My Dear brother I want you to be shure and write often, and as soon as you receive this, for we are so very anxious, when you dont write, tell me who you are Agoing to fight, if you are going to interfere with the mormans. I rather thought so, for I know times are peaceable in Kansas.

What may be thy lot on Earth, thy mission here below
 Though fame may wreath her laurels fair, around thy youthful brow,
 Though you would rise from Earthly things, and win a deathless name,
 Let all your ways be just and right—Let virtue be your aim—
 Though you may yet be scorned by men, or those who bear the name
 Let all your ways be just and right—Let virtue be your aim.

Oh my dear brother, I hope you are as good, as you were when you went from your home, and I *know* you are, for you would not do any thing wrong.

George Mitchel is dead one month ago. Dr. Allen is dead, Mr. Bart Nason fell dead in the meeting house, David Wallach CMariah butters husband was drowded in California, a short time ago, it has been very sickly here this spring. We are having a very great revival.

Mattie and I have concluded to get our minatures taken together for you, we will send them soon, we all send much love to you brother, and son, accept this from your ever affectionate sister Lizzie.

L. LEEMAN,
Hallowell, Maine.

[The above letter written in delicate and beautiful chirography is without envelope, or address, but is supposed to have been written to Wm. Leeman.]

[11.]

AKRON May 2nd 1859.

Dear Father,

Your letter dated April 5th was res'd several weeks since, also your letter of the 16th April dated at Westport. We have not seen ur writing case, which you say was lost either at Chicago, or this side. I believe & hope that you life & health may be spared for several years, I cannot think that you have finished your work yet. You had mistaken Jasons ideas of "moving" entirely, he is heartily engaged in *the measure* & as he says "*at this late hour wishes to be considered one of us*" I will only acknowld the *sin* of not answering letters in better season than I do, still I cannot wish to be considered worse than I am in that matter. While you was in Kansas last season, I wrote you once, some time in August, Directing to Mr. Adair. It appears that you did not receive it. We have not heard from John for several months, If it was myself, it would be *no wonder*, as it is him, I am begining to think strange of it. Have received a letter from Ruth, of the 19th April, I have commenced, in answer to all the letters from Mother, Henry, Ruth, Salmon, Anna, Watson, Oliver, & all the rest, whether they ever receive it or not, will depend wholly upon the length of their life. Shall *remember* you all.

Your affectionate son

[The above bears this endorsement, "The following letter we found among the private papers of Capt. Brown at his house which we entered on Tuesday evening with the Marines. It is from one of his sons (the sole remaining one out of six) who is now wandering through the west, but his whereabouts is unknown to his father, as he himself assured us. The signature has been carefully cut from the page."]

[12.]

CHAMBERSBURGH P 9th, 1859.

Dear Brother, Sister & C s,

All is well with us. At present our prospecting appears to be favorable, & some of us will find employment in a few days, (I did not see the Letter you wrote us, but heard of it.) Tidd is here, God speed you.

Your Brother, O. S.

[The indicates where a piece has been torn out of the original.]

[13.]

CHERRYWOOD, June 8 '59.

Friend John

I got a letter from your sister Mary yesterday she wishes me to write to you as soon as I get hers and say to you that it is unsafe for you to come home or at least to Nebraska City She sees that a friend of ours told your Pa in town she believed it was Mr. Rufus Moore. See wants you to be on your guard for them

I don't now as you want your letters sent to Cleveland in your name or not so I will send this to sister and request her to send it to you I learn from E. A. Fobes that you was at Cleveland also from sister I want you to write to me and let me know the particulars of affairs I have not heard any thing only what was written from the City Hotel at your arrival there, tell me where the rest are and where Whipples address is tell them I would like to hear from them I am a farming this summer I was sick a month but am at work again please write to me and let's be sociable again direct to De Witt Clinton Co Iowa if I had not got such a headache I would write more, yours truly

C. W. MOFFET.

[14.]

SPRINGDALE August 6th 1859

friend Ed

I received a very welcome letter from you yesterday, and was glad to hear that you are still alive and well well Ed I have no time to write much for it is rather a blue Monday and you know how I feel Ed I have rented that mashine to Jim but at no price I will do the best I can with it Jim lost the ox case and it cost him 26 dollars rather a bad job for Jim as for the talk in about your leaving

Ed they all no where you was a going som of them glory in your spunk an others think you ar a gon boy and have made you mad your last trip to Springdale Ed I want you to doge like the d——I and show them you can com without a hold in your hide.

Well as for mary and lu they ar well and old lion is able to fart yet at least he plade a good hand the other night they had fed him on beans he was d——m full of wind wee had black beryies yesterday and Lu and I had a try last night. Dick is going back to Kansas in 3 or 4 weeks Ed I must stop my scribbling for it is time to go to Diner rite soon if you can and I will do beter next time so I will stop I am

Dick come to mee Just now and said he wanted to rite to you on bisness so I gave your post ofise adress

[The above bears no direction or subscription, but the hand and spelling are those of Moffet, and the letter was probably to Edward Coppee.—*Trans.*]

[15.]

OMAHA NEBRASKA T. May 16th, 1859.

Dear Kaig

Your letter bearing date Apr. 22 is received. Was forwarded from Byron to this place. I have been here about a wating for our 5th man to come arround via of St. Louis with our provisions for a 6 months tour in the mountains in search of Gold. I received a letter from you on Saturday before I started on Monday. This was the first word I had hearde of any of you for many months. You said that you should not be in Cleveland only 3 days so I wrote to J. B. Jr. to tell you some things. You now write me to not enter in to any other arrangement preventing me from *other* buisness. When you do this I think that you donte consider my situation, the obligations I am under to my creditors, and what I have already sacrificed in that same *bankrupt* buisness. I staid all last summer and winter and worked hard for little or nothing (just enough to get home) with the vane expectation of hearing something definate in regard to buisness. but I hearde nothing. When I came home my folks accused me of fooling away my time, claim, money, &c. &c. when I owed debts that I ought to pay. I felt as if I must do something to shut up their mouths & then I could, & would tell them to kiss my —— foot. I owe about \$230. If I could pay them in a minute, as I feel now I should be ready to go immediately. I had no tools, could not work at my trade, & new no better thing to do or place to hit upon than to go to Pikes Peak. I am so far on my way & even now we get more discouraging noos than good. Eversomany are a going back selling teams at a loss & taking the quickest way home. Were I to see Uncle John *now* & he to ask me to go, I should tell him that I owed \$230, & must pay that first, if he would pay it then I should go immediately, if not then I should try to earn it. I am certainly this is so. I *have* been willing debt, or no debt, but then I expected

to have joined in the dance long before this. You may be assured that my best wishes will attend you. I am sorry to learn that others are not with you that you had expected. But I also learn that you have some new ones which I hope will more than supply the deficiency. I do not know where to have you direct your letters if you should see fit to write. There are a great many a coming back from Ft Carney discouraged on account of the discouraging news from the Peak. Tis said to be a humbug. We intend to go and see for our selves. With many good wishes

I remain yours truly

L. F. PARSONS.

[The envelope to this letter, as well as to many others, has been either wholly lost or mislaid.—*Trans.*]

[16.]

ILLINOIS July 3d '59

Dear Friend

the pleasure that it affords me in receiving you token is unbounded. it has removed the cloak of suspense and doubt, with bright hopes of Cherishing my young and seemingly long desires, that the object is within my reach. It is my chief desire to add fuel to fire. The amount may be small, "but every little helps." My ardent passion for the gold field is my thoughts by day and my dreams by night. I often think that I am with you. Bringing it forth in masses that surprises the world, and moving with all its sweetness and wholesomeness adds still another determination. I would rejoice still more if you felt as well as I do. My health could not be better I am sorry to hear of your being so unfortunate but my sincerest hopes is with you.

Please let me know as soon as possible For if it was very sudden I might be some troubled to get my money as it is very scarce stuff here the man that I am working with is good as soon as his wheat is sold it is middling good here this season much better than expected a month ago They are cutting it here now some commenced theirs last day of June. If it should happen that you would come by this way I will give you directions. Start out on the Bloomington and Peora road, From Bloomington and go half mile and take the white oak grove road about 4½ miles north inquire for Squire Brown's farm and you will have no trouble to find it. Those Glorious fellows, I would like to know where they are. Black or white. And where Dick & Realf are as you did not mention them.

I must go to town this afternoon. quite a walk 5 miles, but if it is as long going to you, as that was coming to me, I must not delay a minute.

Yours For Ever

In truth

Bloomington, Ill,

Give my love to those friends of trust

STEWART TAYLOR

[17.]

NEW YORK, Sep. 6 '59.

*J. Henrie, Esq. Chambersburg, Pa.**Dear Sir,*

Your communication of the 3d inst., came to hand yesterday. In reply, am sorry to state, I can give you no information whatever regarding the whereabouts of Richard Realf. I only know he left his home, the latter part of February, for America; since which time I have failed to gather any intelligence relating to his movements. He considers me his most intimate friend; and, yet, I know not that he even exists at this time.

Please inform me the motive which prompts you in your enquiry. Have you known Mr. Realf for any lengthened period? Where did you last see him? And *how* and *when* did you hear him speak of me?

If I hear of or from him at any time, I will transmit you the news, and trust you will reciprocate.

Respectfully Yours,

CHAS. C. YEATON

Care of Horace H. Day, Esq.—23 Cortlandt Street.

[“J. Henrie” was the assumed name of Kagi.—*Tr.*]

[18.]

23, CORTLANDT ST. N. Y. Sept. 22, 59.

My Dear Sir,

You will, I trust, excuse my seeming negligence in the occurrence of my not having replied to your two last communications, bearing dates, respectively, of the 7th and 14th inst.; the latter of which contained an enclosure of two others for Mr. Realf. My time has been so closely monopolized by business, that I have been compelled to disappoint every one of my correspondents for nearly three weeks past.

The hand writing of the letters address to friend Realf I hardly recognized. They contained nothing of importance; therefore I will retain them until he may make his appearance here. The parties by whom they were written have seen Realf since their date. I hold a deep interest in the welfare of Richard, and trust the time is not far distant when I may be the recipient of some glad tidings of or from him.

With kind regards, believe me to remain,

Yrs. Resp'y,

CHAS. C. YEATON.

J. Henrie, Esq'r.

[19.]

CLEVELAND, Sept. 30th '59.

My dear friend,

I have been waiting ever since the receipt of your letter for Mr. L—— to return before I answered thinking that we might manage some way to help you to that money. He came last night and I gave him your letter. Harris is gone to Canada. I saw your uncle Samuel; laid the matter before him; he expressed a very favorable opinion of your business, thought you would eventually succeed in making a fortune. I told him your strait for this little amount of money just now but I could not get him to do anything towards helping you to it. I am going to try still further and see if I can procure something for you before J. B. Jr. comes I expect him next week. But I will tell you how I am situated My husband feels afraid you will have have trouble with that contract and eventually fail in your business and he is afraid of making any more that would bring him into trouble in case you should fail, which of course could do you no good. He is situated just where if he should be taken away from his buisness for two months he would be ruined as to property, there could be no help for it. If he was differently situated he would send you the money himself without any hesitation. But money is so hard to be got that it requires the best turn of evry dollar to keep him up. I will endeavor to do the best I can for you but I am afraid I shant succeed in getting much. It seems to me that in your present emergency as difficult as it is for you to get workmen, that you had better send to your friend out west; I mean the one who dreamed one night of a crop of black and white beans; and have him send you on some of his workmen, for the present. Your difficulty I discover is want of workmen rather than money, if they could only be found who would go I would take two thirds of the garments off from myself and give them to help them off. Any thing that you think I could possibly do for you let me know, and I am at your service with a will. But be sure you say nothing in your letters which if read could look as though my husband was involved with you; For if you should fail it would do no good for any body else to break with you, And by keeping up we might help you up again. When you write be cautious how you word it. I dont believe Mr. L. will go. He like others when he comes to it would rather get employ nearer home than go away off there and dig and work among the coal dust. I

[20.]

CHAMBERSBURG, Sept. 27, 1859.

Mr. James Lesley Esq.

This will be handed to you by a Gentleman calling himself Smith—who represents himself to me as the Brown of Kansas memory. He with two young men have been in and about town for two or three months professedly, and I believe truly, engaged in the good cause. So far as my acquaintance with them extends I believe them to be good men and true.

The go to Phila to-morrow, and desire to see you, and request me to introduce them by letter—which I do so far as they are known to me.

Respectfully yours,

THOS. CARLILE.

[On a blank page of the original note is the following in pencil: "Dear Jimmy, I am acquainted with the writer of this & know him to be one of the worthiest citizens of Chambersburg. J. Lesley. 611 Market Street."]

[21.]

WEST ANDOVER, Mar. 30, 1859.

I saw a few days since a letter which Owen had received from you. I have to say that there seems to be no present prospect of disposing of the property you mentioned. The old gentleman however encloses \$10 00 which he hopes may be of some relief—the best he can do at present.

Respectfully your friend,

J. H. K.

John E. Cook—Harpers Ferry.

[22.]

CHERRYWOOD June 26th, '59.

Dear Sir,

I got a letter last nite from J. R. stating that I must be redy if I went in to or three weeks or to sa whether I wod go or not in short words I dont see as I can at present tho I feel as deap an interest for the caus as ever and hope yet to do more for it than I hav.

I now is the best time and Perhaps the most needed but there is difficulties in the way that cant be removed as I se.

I shall try to do all that I can to ade the thing along shed like to be kept Posted on mater as well as convieniant You may think that I am a back out but I dont under circumstances Nothing wod suit me beter I remaine your humbull sirvent and well wisher Please rite me as often as convenient.

C. W. MOFFET.

[Direction unknown.—*Trans.*]

[23.]

OBERLIN, Ohio, Sept. 8th '59.

To J Henrie

Respected Sir,

I received yours pr C. H. L. and have delayed answering it directly until the present. I have not seen J. D. H. since I received it But have heard from him. Nothing Delays me more than want of means. I have been unhealthy for some time but have grown quite well I saw J. B. Jr a week ago, and recd a letter from him yesterday His statements to me were satisfactory I have a hardy man who is willing and every way competent to dig coal but like myself has no tools if the company employs him they will have to furnish him tools His address is John Copeland Jr. Oberlin, Ohio he is an honest man and will do as much labor as the common run of men. I saw Mr. P. I think that we can get an outfit from parties interested in our welfare in this place if so I shall Be on as soon as I can.

Yours sincerely,

L. S. LEARY.

[The "J. Henrie" to whom this letter is addressed, was an assumed name of J. H. Kagi, who was killed at Harpers Ferry. The "Mr. P." alluded to near the close of the letter, is probably R. Plomb, of Oberlin.—*Trans.*]

[24.]

\$600.

Col. H. Forbes, New York City:

Sir,

If you have drawn on W. H. D. Calender Esq., Cashier, State Bank, at Hartford, Connecticut: for Six Hundred Dollars; or any part of that amount; and are not prepared to come on and join me at once: you will please

pay over at once to Joseph Bryant Esqr., who is my Agent, Six Hundred Dollars or whatever amount you have so drawn; as I furnished that money in the full expectation of having your *personal assistance* this present time. I cannot wait untill Fall; and I greatly need all the means I have.

Very Respectfully Your Friend

JOHN BROWN.

Cleveland, Ohio, 22d, June, 1857.

[This order is endorsed in one corner, thus: "My Order on Col. Forbes returned," and in another place, thus: "I did not present this to the Col. as I presumed it would be of no use—and then he is *I am persuaded* acting in good faith. *Jos. Bryant.*"]

[25.]

TRUST June 7th 1859

John Brown—To W. & L. E. Gurley.

Dr.

To one Vernier Compass	-	-	-	-	35 00
" set steel marking Pins	-	-	-	-	1 00
					<u>\$ 36 00</u>

Recet Payment,

W. & L. E. GURLEY.

[Endorsed in Brown's handwriting, "W. & L. E. Gurley's Bill & Receipt.]"

[26.]

NEWARK Sept 6. '59

Friend Henrie

I received your note of inquiry this morning. I am sorry I know so little of what you ask. My last letter was written Sept. 6th Sister did not speak of C. at all. In other letters she has often spoken of seeing him, but of course she knows nothing of his plans.

My father is slowly recovering from a long severe illness. Many of our neighbors have been sick this season, perhaps C. has been. I hope he will join you soon.

Respectfully

S. G. W.

[This note to "Henrie," alias Kagi, is in a female hand.]

[27.]

PITTSBURGH, Pa., 23d June, 1859.

John Henrie Esq

Dear Sir

Please enquire for a letter at Bedford, Pa. If you do *not* find one *there*; you may understand that you have got ahead of us; & will wait a little. If you have any company along it may be just as well *not to appear* as fellow travelers. We may commence prospecting before we get to Bedford.

Yours in truth

S. MUNROE.

[28.]

CHAMBERSBURG, Pa., Aug. 2 '59.

Dear Whip:

Tidd, Steward Taylor, and 2 Coppacs have been about. You will be able to see them in two weeks, or three at farthest. I heard from Al. Hazlet to-day.

Say to J. Jr., if he has not left home, that I have received all his letters and of King & Bros. up to those of July 27.

Cashings not yet arrived—but expect them in a day or two. All is well. Keep cool. Preserve the elevation of your liquors, (or, in other words, *keep up your spirits.*)

Hen. C. Carpenter has gone to Wattles. I have written him. Have also written to Elza Maxson to come here and I would give him a birth—to come, even if he had to sell your mare for passage money. Can you raise a *swear* on it?

J. HENRIE.

[At the bottom of this note, written in pencil, is the name of "Horace Lindley, West Andover." The envelope is directed "Old Whipple, Anywhere." Whipple was the assumed name of Stevens.]

[29.]

DETROIT, March 13, 1859.

Dear Tidd:

I & B arrived yesterday morning with our consort, which I immediately passed over to Windsor. The old man & Whip had to come on in advance in order to see Fred. Douglass who was expected to leave here yesterday

morning. I left Hen. at Chicago with direction to start for Cleveland with the other freight, yesterday morning.

We shall leave here to-morrow. Fred. D. spoke last night—will speak again this afternoon.

Truly, as ever, yours

KAGI.

P. S.—Enquire at P. O. for me often, and send letters to West Andover, Ash-tabula Co., Ohio.

K.

[30.]

July 14th 1859 INDIANNA Pa

Dear Sir,

i Recieved your letter a few minuets ago and Was glad to hear from you

i Will Bee Ready When you Want mee if nothing Happens mee

yours truly

A. H.

[This brief note bears the initials of Albert Hazlet, but has no direction upon it.—*Trans.*]

[31.]

CHAMBERSBURG, Sat., Sept. 3, 1859.

Dear Sir,

I have just received the enclosed letter, together with the *draft* for \$50—mentioned therein, and have acknowledged the receipt of the same. I have also received a letter from John Smith, under date of Sandusky, Aug. 27th. He would stop at P. & Cleveland. Anderson at C——m would leave *immediately*; one at H——n as soon as he could raise the money; the Coppersmith in a few weeks. The letter had been waiting for some time but at last made an

[32.]

NORTH ELBA, June 29th.

Dear Husband,

We received your welcome letter of the 23d last night, with five dollars in it. We are all well here. Since you left here we have had abundance of rain so that things look quite promising now. We have not had any frost since you left. Watson says he promised to write but wants, I should say that he cut his foot & was laid up about a week & is in a great hurry. I read a letter from John telling what the frost had done in Ohio. I think we have great reason to be thankful here. I do hope that you will be blessed with health & success in the good and great cause you are engaged in.

From your affectionate wife,

MARY A. SMITH.

[This letter is without envelope, but is endorsed "Isaac Smith, Esq. care of John Henrie, Chambersburg, Pa." It is from old Brown's wife.]

[33.]

CHERRY VALLEY O Friday Apl 22nd 1859.

Friend Kagi,

Yours of 12th inst was duly rec'd, but no letters for you had come to the West Andover P. O. Yesterday I called at the office in Andover Centre and there found *two* for you, which had evidently been there some time. I shall for'd them to-day.

Nothing new here. Have not heard from Father since he left, except incidentally through the papers that he spoke at Rochester N. Y. He remained with me nearly two weeks, suffering much not only from the ear-ache but from ague. Had 3 shakes before he left, and was much enfebled by it.

Parsons wrote a few days since that he should "start to morrow for Pike's Peak." Had a yoke or two of oxen and a yoke of cows for teams. Whipple is still at work for Mr. Lindsley where he gives entire satisfaction. Nothing from the others. I shall write as often as I have letters to send you, or anything new

Address me as before to West Andover O. Shall be glad to

[34]

BRENTVILLE April 11 1859

Dear Husband

I mus now write you apology for not writing you before this but I know you will excuse me when tell you Mrs. gennings has been very sick she has a baby a little girl ben a grate sufferer her breast raised and she has had it lanced and I have had to stay with her day and night so you know I had no time to write but she is now better and one of her own servent is now sick I am well that is of the grates importance to you I have no newes to write you only the chirdren are all well I want to see you very much but are looking fordard to the promest time of your coming oh Dear Dangerfield com this fall with out fail monny or no monney I want to see you so much that is one bright hope I have before me nothing more at present but remain

your affectionate wife

HARRIETT NEWBY

P S write soon if you please

BRENTVILLE April 22 1859

Dear Husband

I received your letter to day and it give much pleasure to here from you but was sorry to — of your sickness hope you may be well when you receive this I wrote to you several weeks a go and directed my letter to Bridge Port but I fear you did not receive it as you said nothing about it in yours you must give my love to Brother Gabial and tell him I would like to see him very much I wrote in my last letter that Miss Virginia had a baby a little girl I had to nerser her day and night Dear Dangerfield you Can not amagine how much I want to see you Com as soon as you can for nothing would give more pleasure than to see you it is the grates Comfort I have is thinking of the promist time when you will be here oh that bless hour when I shall see you once more my baby commenced to Crall to day it is very dellicate nothing more at present but remain your affectionate wife.

HARRIET NEWBY

P s write soon

BRENTVILLE, August 16, 1859.

Dear Husband.

your kind letter came duly to hand and it gave me much pleasure to here from you and especely to hear you are better of your rhumatism and hope when I here from you again you may be entirely well. I want you to buy me as soon as possable for if you do not get me somebody else will the servents are very disagreeable thay do all thay can to set my mistress againt me Dear Hus-

band you not the trouble I see the last two years has ben like a trouble dream to me it is said Master is in want of monney if so I know not what time he may sell me an then all my bright hops of the futer are blasted for there has ben one bright hope to cheer me in all my troubles that is to be with you for if I thought I shoul never see you this earth would have no charms for me do all you Can for me witch I have no doubt you will I want to see you so much the Children are all well the baby cannot walk yet all it can step around euny thing by holding on it is very much like Agnes I mus bring my letter to Close as I have no newes to write you mus write soon and say when you think you Can Come.

Your affectionate Wife

HARRIET NEWBY.

[The last three letters are without envelope, but were evidently written to Dangerfield Newby, one of the Harpers Ferry insurgents. The place from which they were written is probably Brentville in Prince William, Va. The last letter bears this endorsement, in a scrawling hand :

"Aug. 27.—*Friend Whipple*—Martha sent me this letter to-day. I sent it by the first mail. God spread the right.

E. A. J. LINDSEY.

P. S.—This letter is for Mr. G. Newby he left our houses this morning. E. A. J. L."]

[35.]

MAY the 1859, ,, 21 Indiana, Pa.

Dear Kagi

i Recieved your letter and Was glad to here from you i Was almost out of patience wating i thought you had forgotten mee you wrote something about the afairs in Ohio i Wish it Would Come of soon for i am getting tiredd a Doing nothing i Would like to know when the old man Will be Back and when you Want mee the sooner the better it Will suit mee i Would like to see you all again let mee know whats going on When you rite to me give mee a plain hand i Can read it better Direct as Be fore rite as soon as you get this no More but remaines your Friend

A. HAZLITT.

J. H. Kagi.

[36.]

(Copy.)

SPRINGFIELD, Aug. 27, 1859.

Dear Friend.

Yours of the 18th has been received and communicated. S. G. H. has sent you \$50 in a draft on N. Y. & I am expecting to get more from other sources—perhaps some here, and will make up to you the \$300 if I can, as soon as I can. But I can give nothing myself, just now, being already in debt. I hear with great pleasure what you say about the success of the business, and hope nothing will occur to thwart it.

Your son John was in Boston a week or two since, and I went to find him, but did not; and being away from Concord he did not come to see me. He saw S. G. H.—G. S. S.—W. P.—F. J., & C., and every body liked him. I am very sorry I did not see him. All your Boston friends are well. Theo. Parker is Switzerland, much better than when he left home. Henry Storrs of this place is dead, July 28th. I reached here yesterday and have seen few people as yet. Here I expect letters from those to whom I have written.

I conclude that your operations will not be delayed if the money reaches you in course of the next fortnight, if you are sure of having it then, I cannot certainly promise that you will, but I think so.

Harriet Tubman is probably in New Bedford, sick, She has staid here in N. E. a long time, and been a kind of missionary.

Your friends in C. are all well. I go back there in a week.

God prosper you in your work. I shall write again soon.

Yours Ever.

F.

[The above letter, written to John Brown evidently, appears to have been copied in the handwriting of Kagi from the original, which was probably lost or destroyed. The original has since been discovered, and is endorsed by Brown, "F. B. Sanborns letter."]

[37.]

TRIBUNE OFFICE, *New York*,
30 April 59

*Mr. J. H. Kagi,**Sir:*

Yours is received and we enclose our check for forty-one dollars for Seven letters from Kansas and two from Ohio.

Yours,

HORACE GREELEY & CO.

[38.]

OFFICE OF THE DAILY MORNING LEADER,
Cleveland, Ohio, June 21 1859.

G. L. Heaton

Dr Sir,

Mr. Cowles requested me to recommend to your attention, the bearer of this J. H. Kagi, Esq. who is connected with the N. Y. Tribune, and now from Kansas. He designs to go to Buffalo by Lake on one of the fine steamers you represent.

Yours Truly

J. L. BEARDSLEY.

[39.]

NEW YORK May 24th 1859

Mr. J. H. Kagi,

Dear Sir

The price of the S & W S S is \$15.00 cartridges \$1.00 per hundred in quantities of 6 or more packets at a time a discount of 20 per cent. terms cash.

Yours Respy.

J. W. STORRS Agt.

[The abbreviations "S & W S S" mean Smith & Wesson's Seven Shooter.]

[40.]

PETERSBORO June 2 '59

Capt John Brown

My dear friend

I wrote you a week ago directing my letter to care of Mr. Kearney. He replied, informing me that he had forwarded the letter to N. York. But as Mr. Morton received last evening a letter from Mr. Sanborn saying your address would be your son's home—viz. West Andover, I therefore write you without delay and direct my letter to your son.

I have done what I could thus far for Kansas—what I could to keep you at your Kansas work. Losses by indorsment & otherwise—have brought me under heavy embarrassments the last 2 years. But I must nevertheless continue to do

in order to keep you at your Kansas work. I send you herewith my dft for \$200. Let me hear from you on the receipt of this letter.

You live in our hearts—Our prayer to God is that you may have strength to continue in your Kansas work. My wife joins me in affectionate regard to your son John whom we both hold in very high esteem. I suppose you put the Whitman note into Mr. Kearney's hands. It will be a great shame if Whitman does not pay it. What a noble man is Mr. Kearney! How liberally he has contributed to keep you in your Kansas work!

Your friend

GERRIT SMITH.

[Endorsed in Brown's hand, "Gerrit Smith answered June 17th, and enclosed E. B. Whitman's note and H. Tubman's receipt."]

[41.]

NEW YORK STATE BANK,
Albany 29th Aug. 1859.

Messrs. J. Smith & Sons,

Sirs,

I have received with enclosure as stated, your favor of

I hand you herewith my dft on Merchants B'k N. Y. \$100—in accordance with instructions from Honl. Gerrit Smith, Peterboro, N. Y.

Respy Yours,

J. H. VAN ANTWERP.

["New York State Bank," "Albany," "1859," "Sir," and "I have received with enclosure as stated, your favor of" are printed in the original.]

[42.]

OBERLIN, Aug 23 1859

J Henrie Esq.

Dear Sir,

Yours of Augt 9, came to hand this morning, and I hasten to reply, and should have replied to your first letter before, but it was so long reaching me that I was afraid you would have left Chambersburg. My pecuniary condition is such, (having made loss in consequence of being in Jail of about \$1200. on property shipped west) that I regret to say I cannot advance the money to save your father's lands. It would give me great pleasure to do this, and I am sorry I cannot.

Next with regard to the last proposition. Our people have been drained of the last copper to pay expenses for the Oberlin Trials, and are now sued by Lowe for \$20,000, damages for false imprisonment. We have in all probability got to have another clinch with the scoundrels, and money, money, money, will be needed at every step. If I could possibly do so I would send you the needful amount, but in my opinion it will not be possible to raise it. By visiting other places and interesting other parties it might be done, but not here. I have to go to Missouri in a few days to look after my business there which has been left in a disastrous condition by imprisonment.

Yours truly

R. PLOMB.

[43.]

SANDUSKY, Ohio, Saturday eve.

August 27 '59.

Friend Henrie:

I have not written since I left Syracuse, for the reason that I had nothing definite to write until within two or three days and then was too much occupied to write.

At St. C—— I found none, and went on to Hamilton where I met with several capital fellows. The coppersmith on the G. W. R. R'd will go, but has an engagement on a steam engine which will hold him several weeks. I think him one of those men who must be obtained if possible. For several months he was entirely out of business, waiting, but hearing nothing, took a job, which he cannot now leave till finished. There is at Hamilton two other men every way fitted by nature for such a place, one at least of whom will start as soon as traveling expenses can be raised. At Dr. W's house we formed an *association*, the officers consisting of Chairman, Treasurer, and Corresponding Sec'y, the business of which is, to *hunt up good workmen, and raise the means among themselves to send them forward*. I am in communication with this association, and can reach them all at once through their corresponding sec'y. So that whatever you wish to communicate, can be done through me *by letter* without delay. No minutes of the organization, nor of any of its proceedings are or will be preserved in writing. I formed similar associations in Chat—, and also at B—x—t—n. At the first place (H.) they will take hold at once and do something. At Chatham I met a hearty response. The delay since they last saw you has caused them however to scatter, and involve themselves in business arrangements. The Capt. of the Fire Co. and one other of the best has gone to Frazer River. Dick was away harvesting a number of miles from there, but from what they say, is on hand. Alex— had disposed of his affairs a good while since, and until within a few weeks had been waiting: but has lately resumed. Thinks he can now close out by 1st Nov. and in the mean time to prove his devotion will furnish means to help on two or three himself. He can be fully relied on. Anderson at Chat. will come on immediately. At ("B—n") I found the man—the *leading spirit* in that "affair" which you, Henrie, referred to. On Thursday night last I went with him on foot 12 miles, much of the way through mere paths, and sought out

in "the bush," some of the *choicest*. Had a meeting after 1 o'clock at night at his house. He has a wife and 5 children all small, and they are living very poorly indeed "roughing it in the bush," but his wife is a heroine & *he will be on hand as soon as his family can be provided for*. He owes about \$30—says that a hundred additional, would enable him to leave them comfortable for a good while.

After viewing him in all points which I am capable of, I have to say that I think him worth *in our market* as much as 2 or three hundred average men, and even at this rate I should rate him too low. For *physical capacity, for practical judgment, for courage, & moral tone, for energy & force, & will,—for an experience* that would not only enable him to *meet* difficulty, but *give confidence* to overcome it, I should have to go a long way to find his equal, & in my judgment would be a cheap acquisition at almost any price. I shall *individually* make a strenuous effort to raise the means to send him on. Mr. A—n at Detroit is all alive—also De B. However Mr. A's wife is very sick, he will get down there as soon as possible. Is to let me know right away by letter *what* he can do, & *when*. De B is *the* working man there, & a host in himself. Thompson, is on hand as soon as he can shape his affairs so that his family a wife, & one child (6 mos. old) can be provided for. I saw friend Isaac's letter to De B. and took a copy to send on to the other associations. When at "W—r" I saw our friends from Mo. They are *all doing well*—are working hard. Have raised a great deal of stuff to live on. (J—m) & his family are out on a farm about 11 miles, did not see him. They all say he is doing better probably than any of those at "W—r" They seemed anxious to do some washing or something for me for nothing. They said "tell your — and them with him that we all owes um a great deal more, than we can ever pay in dis world." By the way, it is now well ascertained that the fire was caused by an incendiary or incendiaries in the interest of the tyrants, who could devise no other plan.

I go on to night from here so as to meet the morning train for Oberlin. Shall write you very soon again. I left Mr. — our Syracuse friend, at Detroit, whence he will return home, stopping at Ingersol & London. Perhaps on the whole it was best, I had him accompany me on this trip, yet my first ideas of him I find are correct. "He is too fat," nor is this all, his *heart* is only *passively* in our cause. Wherever I have been, they tell me, I had no need of a voucher, as my *resemblance to "Isaac"* would have been all sufficient. As it is I very much regret that I spent so much money in transporting so much *inert* adipose matter. Now dont imagine anything occurred to mar friendly feelings, there did not, & what I have said I wish regarded as confidential. When I get home, if there is nothing which *you have laid out for me to do*, I shall as soon as I get to it, *set* about raising some funds for the cause. From this on. I mean to devote my whole time if I can in the work. *Dont fail* to attach my name to that Document, or those documents—You know.

If friend "Isaac" wishes me to go any where else, I shall need more means, as I have only enough to get back with.

In haste, Yours,

JOHN SMITH.

Give my warmest regards to all the fraternity.

[This "John Smith" is John Brown, Jr. His style is much more accurate and finished than that of any of the rest of "the fraternity," and his handwriting is beautiful. On the back of this letter, in the handwriting of old Brown, is "J S Jr answered." "Isaac" is old Brown. There is also the following, in the handwriting of Kagi :

"P. of) Chicopee Bank (Mass.

\$ 50

No. 8953

Springfield Aug. 30, 1859.

Pay to order of H. Fuller, jr. fifty dollars.

T. WARNER, JR. *Cashier.*

To the Continental Bank, New York.

(Endorsed)

Pay to the order of J. Smith & Sons.

H. FULLER, JR.

Sent above by mail this day, addressed, J. Smith & Sons, Harpers Ferry, Va."]

Chambersburg, Sept. 8, 1859.

[44.]

SYRACUSE, *New York,*

Thursday Aug 11th 1859.

Friend J. Henrie :

Day before yesterday, I reached Rochester. Found our "Rochester friend" absent at Niagara Falls. Yesterday he returned and I spent remainder of day and evening with him and Mr. E. Morton with whom friend Isaac is acquainted.

The friend at Rochester will set out to make you a *visit* in a few days. He will be accompanied by that "other young man," and if it can be brought around, also by the woman that the Syracuse friend could tell me of. The son will probably remain back for a while. I gave Fred'k \$22 to defray expenses. If alive and well, you will see him ere long. I found him in rather low spirits—left him in high. Accidentally met at R——. Mr. E. Morton. He was much pleased to

Came on here this morning. Found L. gone to Boston, Mass., and also said woman. As T. does not know personally those persons in C. to whom it is necessary to have letters of introduction, and he thinks I had better get him to go with me there, I have made up my mind notwithstanding the extra expense to go on to Boston. L. is expecting to visit C. soon any way, and his wife thinks would contrive to go immediately. I think for other reasons also, I had better go on to Boston. Morton says, our particular friend Mr. S——n, in that city is especially anxious to hear from you—has his heart and hand both engaged in the cause; shall try and find him. Our Rochester friend thinks the woman whom I shall see in Boston "whose services might prove invaluable," had better be helped on.

I leave this eve in the 11.35 train from here, shall return as soon as possible to make my visit at C. Will write you often. So far all is well. Keep me advised as far as consistent.

Fraternally yours,

JOHN SMITH.

[Endorsed in the handwriting of old Brown, "John Smiths Letter to J. Henrie."]

[45.]

CHAMBERSBURG, Aug. 3, 1859.

Tidd & Steward Taylor have arrived since the Coppacs. They say that Elza Maxson wished to get employment and I have written him to come on. The probability is that he will come, yet it is not certain. Carpenter has gone back to K. I have written to A. Wattles, urging him to have his start immediately. Owen will show you the letters from John Smith agt. of King & Bros. The cashings ought to be here (the first 10 boxes) in a very few days. I have twice heard from Hazlett. He is ready. Have heard nothing from my friends, from Cleveland, but think I certainly shall receive a letter concerning them soon.

J. HENRIE.

[46.]

JEFFERSON Ohio May 26. 1859

My Dear Sir

I shall be absent during next week. and hope to be at home during the summer. Shall be happy to see you at my house.

Very truly

J. R. GIDDINGS.

John Brown Esq.

[Endorsed in Brown's hand, "J. R. Giddings Requires no reply."]

[47.]

WASHINGTON Co., Md. 23d, July. 1859.

*John Henrie Esqr.**Dear Sir*

Please mail enclosed at once

[The above is in the handwriting of old Brown. Below the last line in the original, is the following memorandum, in pencil, in the hand of Kagi: "(Letter to) George De Baptist Detroit Mich. (Did so same day.)"]

[48.]

WASHINGTON Co., Md. July, 27th. 1859.

J. Henrie Esqr.

All well. Yours of the 22d with enclosures is received.

Please mail letter at once

Respectfully

J SMITH & SONS

[49.]

NORTH ELBA, N. Y. 25th, April, 1859.

*John Henrie Esqr.**Dear Sir*

I write to say that I have again been entirely prostrated with the difficulty in my head & with ague: so that I have not yet been able to attend to any business. I am now some better; but do not think I shall be able to do much, under a week or more. Please let our friends all

round know (so far as you can) the cause of my not writing them: or of my delay: as I am not able to write much now. I will write John, & Owen. Carpenter is at Medina, Medina Co. Ohio; Hazlett is at Indiana, Post Office, Indiana Co. Pa. I believe you have the address of all the others. All others well. Your Friend in truth. P. S. Write me under cover to Henry Thompson, North Elba, Essex Co. N. Y., if you learn any thing of interest.

B

[50.]

MONEKA, K. T. March 29, '59

Dear Friend.

Your favor of the 10th inst. was received last evening. We were gratified to hear from you and of your success. We had followed you with anxious hearts, from point to point on your perilous journey. Be pleased to let us hear from you from time to time, as you have opportunity. We are all well, and have been neither frightened nor hurt, though in constant peril of assassination or arrest. The pro slavery party has defeated itself more by their own stupidity than by our smartness. We vote on the County seat in June. Send all the abolitionists here you can.

Please continue that writing which you began at my house. I am a member of the Historical Society of Kansas, & am appointed on the department of biography. Please make a note of this, and act accordingly.

Yours truly.

Dr. Weaver killed himself I presume you have heard, while bringing in guns from Mo. to murder his neighbors with. It was a Providential interference for our protection I have no doubt.

[Endorsed in old Brown's hand "A Wattles Letter. Answered May 18th."]

[51.]

Look for letters directed to John Henrie; at Chambersburg. Enquire for

burgh; & Harrisburg, at once. He can stop off the Pittsburg Road at Hudson & go to Jasons for his trunk. Write Carpenter, & Hazlitt, that we are all right and ready; as soon as we can get our boarding house fixed: when we will write them to come on; and by what route. I will pay Hazlett the money he advanced to Anderson for expenses traveling. Find yourself a comfortable cheap boarding house at once. Write J Smith, & Sons; at Harpers Ferry. Enquire after your four Cleveland friends, & have them come on to Chambersburg if they are on the way: *if not on the road* have them wait till we get a little better prepared. *Be careful what you write to all persons. Do not send or bring any more persons here until we advise you of our readiness to board them.*

[The above is in the hand of old Brown, and was probably intended for Kagi, alias "J. Henrie Esqr." On the back of the original, in pencil, is a rough topographical drawing of the country from Chambersburg towards Harper's Ferry. This was probably done by Kagi, as the names of the towns and other places along the route, are in his hand.]

[52.]

No.

GREETING; 6.

HEAD QUARTERS, WAR DEPARTMENT,
Near Harpers Ferry Md.

Whereas *Oliver Brown* has been nominated a *Captain* in the Army established under the Provisional Constitution,

Now, Therefore, In pursuance of the authority vested in Us by said Constitution, We do hereby Appoint and Commission the said *Oliver Brown* a *Captain*.

Given at the Office of the Secretary of War, this day, Oct. 15, 1859.

John Brown, Commander in Chief.

H. Kagi, Secretary of War.

[The above document is printed in the original, with the exception of the words and figures which I have underscored, which are in the writing of Kagi, with the exception of the signature of John Brown, which is in his own hand.]

[53.]

HARPER'S FERRY, Aug. 18th, '59.

Dear Sir,

We have all agreed to sustain your decisions, untill you have *proved incompetent*, & many of us will adhere to your decisions as long as you will.

Your Friend,

OWEN SMITH.

[Endorsed in old Brown's writing, "Owen Smiths Letter."]

[54.]

NORTH ELBA, Aug. 17th 1859.

Dear Brother John,

We received your letter of the 7th August, last night. Were very glad to hear that you were all well, and that you were laboring in that glorious cause. May the Lord abundantly bless all the laborers. It is a long time since I have written to you. I have thought for several weeks past that I would certainly write this week but something has ever prevented me. I have a great deal to do this summer. All are well. I suppose you have heard that Bell has a little boy. He is a fine little fellow and one of the best natured children I ever saw. Watson named him Frederick before he went away, we all feel pleased that he gave him that name. You have no doubt heard that Watson Oliver Martha & Anna have gone to Pa. We have very dry weather but crops look very promising. Henry returned last night from Mt. Marcy where he has been as guid for some gentry. I have many things to write about but I have not time. I could not wait any longer. Will write again soon. You may send this to Father if you please. Let us hear from you again. In haste.

Your affectionate

SISTER RUTH.

[Endorsed "Ruth Thompsons Letter to John Smith" in old Brown's hand.]

[55.]

CHAMBERSBURG, PA.

A. M., Thursday, Aug. 11, 1859.

Messrs. J Smith & Sons :

Oaks & Cauffman have notified me that they have received 15 Boxes of freight marked to your address, with about \$85 (eighty-five Dollars) charges all told.

I await your directions in the matter.

Respectfully,

J. HENRIE.

[Endorsed "J. Henries Letter," by Brown.]

[56.]

Received Collinsville June 4th 1859 of John Brown on contract of 1857—one hundred & fifty dollars

CHAS. BLAIR

[Endorsed by Brown "Charles Blairs Rece'pt."]

Digitized by Google

[67.]

COLLINSVILLE CT June 10th 1859

Friend Brown

Your favor of the 7th was duly recd.—with the draft on N. York for \$300—I have made arrangements to have the goods finished up as soon as possible. The only man I could think of in this vicinity who is in situation to do it I have agreed with. But he would not agree to get them all out in less than eight weeks. Perhaps he can finish up one half the number soon if you desire it. But he has positively agreed to have them all out in eight weeks. I find that some of the handles have come up missing, and I shall not be able to make out more than about 950. Considering the delay and the extra trouble I am to be at, I think you will be satisfied with that number. I could have finished them when I had them under way for much less than I can now.

Wishing you peace and prosperity,

I remain yours truly

CHAS. BLAIR

[Endorsed "Charles Blairs Receipt for \$300" by Brown, and directed in Blair's handwriting, "Old John Brown." There is no envelope.]

[68.]

No.

GREETING; 8.

HEAD QUARTERS, WAR DEPARTMENT,
Near Harpers Ferry, Md.

Whereas, **Watson Brown** has been nominated a Captain in the Army established under the **Provisional Constitution**,

In pursuance of the authority vested in His said Constitution

[59.]

CHAMBERSBURG, PA, 30th June, 1859.

*John Henrie Esqr.**Dear Sir*

We leave here to day for Harpers Ferry; (via) Hagerstown. When you get there you had best look on the Hotel register for J. Smith & Sons without making much enquiry. We shall be looking for cheap lands near the Rail Road in all probability. You can write J Smith & Sons at Harpers Ferry should you need to do so.

Yours in truth

J SMITH

[60.]

SYRACUSE, N. York,

Thursday, Aug. 17th, 1859.

Friend Henrie:

I am here to day so far on my way back from Boston, whither I went on Friday last. Found our Syracuse friend there, but his engagements were such that he could not possibly leave until yesterday morning. We reached here about 12 o'clock last night. While in Boston, I improved the time in making the acquaintance of those staunch friends of our friend Isaac. First called on Dr. H——. who, though I had no letter of introduction received me most cordially. He gave me a letter to the friend who does business in Milk Street. Went with him to his home in Medford and took dinner. The last word he said to me was "tell friend" (Isaac) "that we have the *fullest confidence in his endeavor*, whatever may be the result." I have met with no man on whom I think more implicit reliance may be placed. He views matters from the stand points of reason and principle, and I think his firmness is unshakable.

The friend at Concord I did not see, he was absent from home. The others here will, however, communicate with him. They were all in short, *very much* gratified, and have had their Faith & Hopes much strengthened. Found a number of *earnest*, and *warm* friends, whose sympathies and *theories* do not exactly harmonise, but in spite of themselves, their *hearts will lead their heads*. Our Boston friends thought it better that our old friend from Syracuse should accompany me in my journey northward. I shall leave in an hour or two for Rochester, where I will finish this letter.

I am very glad I went to Boston, as *all* the friends were of the opinion that our friend "I—" was in another part of the world, if not in another sphere. Our cause is *their* cause, in the fullest sense of the word.

ROCHESTER, Thursday eve, Aug. 17th, 1859.

On my way up to our friends house, I met his son Lewis who informs me that his father left here on Tuesday via N. York and Philad'a to make you a visit. Mr. L. will come on to night in the 1.30 train, when we shall go right on north. That other young friend went on from here, to visit you yesterday. He will take a more direct route. Do not know as I have any thing farther to say now. My warmest regards to all our friends.

Faithfully Yours,

JOHN.

[Endorsed by Brown—"John Smith's letter to J. Henrie."]

[61.]

CHAMBERSBURG, Pa.,

Saturday, Aug. 27—1859.

Isaac Smith:

I to-day day received the enclosed letter and check (\$50). One box of freight from Akron has arrived. Weight about 275 lbs. Charges \$3 50.

The Goods remaining at O. & K's & those at E. & Co's have been started—were taken from here yesterday morning: They should have arrived at your place last night.

The box, I neglected to say, is at O. & K's.

I also send letter from John Smith.

J. HENRIE.

[Endorsed by old Brown—"J. Henrie's Letter."]

[62.]

WEST ANDOVER ASHTABULA Co. Ohio

Friday Sept. 2nd 1859.

Friend Henrie:

I reached home day before yesterday and have since been busy writing to "our folks" both in C. and nearer home. Have sent off letters to De B. at D. to C—m, & to Buxton—& to Hamilton to P—r in N. Y. & and this morning to F. B. S. at Concord Mass. In all of these letters I have forward the latest word from your region.

Friend L——y at Ob—— will be on hand soon—Mr. C. H. L——n will do all he can here, but his health is bad. "J. D. H." I did not see, but L——n thought would be right on. Mrs. Sturtevant is a *working* woman, any thing she can do she will take hold of in earnest. Write her if you get time. Jas. Smith is marrying a wife "& therefore cannot come." John L——n at Ob., brother of C. H. L. sympathises strongly & will work hard—Ralph, also, I think. I shall start out soon to try to get some means in the way Father suggested when here to help on the cause, in the mean time, I wish he would remit me some more means say \$25 or \$30—as I had only enough left to get back with, & I have to *purchase* the material to winter my little stock on since I was absent & on this business during the haying season.

Am greatly rejoiced that the 15 Boxes freight are *all through safe*, as that was the most important part. Surely, as Father says, "a good Providence seems to lead us." How was our "R——v" friend Pleased, you say he returned, I wish to know in what "frame of mind."

Enclosed is a letter to W——e which came under cover to me. Dont fail to keep me fully advised, as through me you can reach the *faithful wherever I have been*. I will write very often. The last letter I sent you from Sandusky O.

My warmest regards to each and all.

Yours

JOHN

[Endorsed by old Brown "J S Jr answered."]

[63.]

CHAMBERSBURG, PA.

Monday, July 18, 1859.

Dear Sirs :

I have just received the following :

" COLLINSVILLE, July 12, 1859.

Messrs. J. Smith & Sons :

We are in receipt of a letter from —— in which he wishes the price list of Collins Co's tools forwarded to you. I have made inquiry of their agent concerning the matter. He says that their business is all done through their commission house in New York, and to them he wished me to refer you. Their address is Collins & Co., 212 Water st. New York

Yours respectfully,

CHARLES H. BLAIR."

I wrote to Tidd one week ago to-day—several days before receiving your letter directing me to do so, and enclosing letter to H. Lindsley, which I forwarded by first mail.

None of your things have yet arrived. The R. R. from Harrisburg here does no freight business itself. That all being done by a number of Forwarding Houses which run private freight cars. I have requested each of these (there are six or eight of them) to give me notice of the arrival of any thing for you.

I am Your obt. servt.

J. HENRIE.

J. Smith & Sons, Harpers Ferry, Va.

[Endorsed by old Brown, "J. Henries letter." The original of the letter copied in the body of the above, is among the papers found at Brown's house, and from it I am enabled to supply the blank which Kagi designedly left in the second line. It is "John Brown Esq."]

[64.]

COLLINSVILLE CT. August 27, 1859.

Messrs. J. Smith & Sons

Your favor of the 24th inst. is at hand. In reply I would say that I have not yet forwarded any part of the freight spoken of But shall forward the whole the last of next week. It was all to have been ready the 10th of August. But in consequence of some delay in obtaining some malleable castings, the work has been delayed. And I thought it best to send the whole at once, as it would cause me some trouble to make more than one shipment, as the work is being done several miles from this place. The man who is finishing up the work assures me that it will *all* be ready the last of next week. I will advise the day that I send it forward.

Respectfully Yours

CHAS. BLAIR.

[Endorsed by Brown "Charles Blairs Letter."]

[65.]

John Henrie Esqr.

Dear Sir

I wish you to give such explanations to our friend's, as to our situation here; as after advising with Owen you will be enabled to do. We can of course do nothing to purpose till our freight is mostly received. You know

also that it takes a great deal longer to start some folks than it does others. It will be distressing *in many ways* to have a lot of hands for many days out of employ. We must have time to get on our freight; and also to get on some who are at a distance; before calling on those who are ready, & waiting. We *must* make up our lot of hands as *nearly at one and the same time*; as possible. *Do not* use much paper to put names of persons & places upon. Send back word about the price of board with you.

Respectfully Yours,

J. SMITH.

[This letter was written by old Brown. There is no envelope to it by which the date can be ascertained; although it was probably written in September, 1859. On the back is the following address: "John Henrie Esqr. Chambersburg Pa."]

[66.]

HARPER'S FERRY VA 10th Sept. 59

J Henrie Esq

Please forward enclosed at once & write us on first arrival of freight or of hands to work on the job.

Yours &c

J SMITH & SONS

[67.]

BOSTON, MASS, May 16th, 1859.

J H Kagi Esqr

Dear Sir

I should have acknowledged the receipt of yours of April 21st to Henry Thompson; together with writing case & papers (all safe so far as I now see) & also yours of 27th April to me: but for being badly down with the ague: so much so as to disqualify me for every thing nearly. I have been here going on Two weeks; & am getting better for two days past but am very weak. I wish you to say to our folks *all as soon as may be*; that these is *scarce a doubt* but that all will set right in a few days more, so that I can be on my way back. They must none of them think I have been slack to try; & urge forward a delicate, & very difficult matter. I *cannot now* write you a long letter: being obliged to neglect replying to others; & also to put off some very important correspondence. My reception has been every where most cordial; & cheering,

Your Friend in truth

JOHN BROWN.

[68.]

WESTPORT, N. Y. 16th April 1859.

J. H. Kagi Esqr.

Dear Sir .

I am here waiting a conveyance to take me home. Have been quite prostrated almost the whole time since you left me at Johns; with the difficulty in my head & ear: & with the ague, in consequence Am now some better. Had a good visit at Rochester, but did not effect much much. Had a first rate time at Peterboro. Got of Mr. S. & others \$160, nearly, & a note (which I think a good one) for \$285. Mr. S. wrote Eastern friends to make up at least \$2000, saying he was in for one-fifth the amount. I feel encouraged to believe it will soon be done; & wish you to let our folks all round understand how the prospects are. Still it will be some days (& and it may be weeks) before I can get ready to return. I shall *not* be idle. If you have found my writing case, & papers; please forward them *without delay by Express* to Henry Thompson, North Elba, Essex Co. N. Y, care of Jas. A Allen Westport New York.

Your Friend in truth

B

[Endorsed in Kagi's hand, "Ans'd To Henry Thompson;" also in one corner, in pencil, by the same hand, the following: "The Roving Editor or Talks with Slaves in the Southern States By James Redpath A. D. Burdick New York 12 mo pp 349 \$1 00" besides a quantity of writing in Stenographic cipher.]

[69.]

Co. Md. 2d Aug. 1859.

Dear Sir

(*No time has yet been lost.*) If our friends can find some kind of employment about or near you; so as to pay for their board, & washing *untill the freight gets on*: it will save a good deal of expense & some exposure: *We can take care of them here*; but they will be compelled to be perfectly idle; & *must not be seen about us*. Everything is *exactly right*: if we can only avoid suspicion: but we shall be *obliged* conceal any increase of numbers: as we cannot find a good excuse for having a larger company, People are very curious about our business. *We must not fail of the purchase now.*

[On the back of the original slip of paper, in the middle, is the following addition: "Please notify all to move: if they are *impatient* but to wait a few days more if not extremely so." The left hand corner of the paper containing the name of the county, is torn off.]

[70.]

WASHINGTON Co. Md. 6th Aug. 1850.

Dear friends all

I wrote to have the freight *sent*: on the 5th of July: and am disappointed in not having it started till so late a date. My intention was to try, & get hands collected; & *freight on*: as near *together* as possible: and I hope that may yet be brought about in some good measure. I want all to exercise patience. Nothing of any account can be effected *without it*: and I can assure you all: that I have had my own patience tried a number of times. I hope George G will so far *redeem himself* as to try: & do his duty after all. I shall rejoice over "*one that repenteth*." There should come a box of Bedding &c. from Jason. I want to know *at once* as soon as John's *first shipment arrives*: as about that time we shall need to collect hands here. I was sorry about the mistake by which Mr. C. was parted from O. on the way back. He has not come on; & we suppose he found his way to you again. Every thing seems exactly right; & will be so, I have no doubt: if our own imprudence, and folly do not secure a failure. As to what I have written about George I do not mean to be severe: I think the best way for every man is promptly to straighten up whenever he sees his wrong.

Yours in truth

[The above is in the handwriting of old Brown. The "George G" referred to is George B. Gill, one of the provisional government party at Chatham, and at one time secretary of the treasury. Among the effects of the insurgents found at Brown's house, near Harpers Ferry, is a small morocco bound pocket journal with the name of George B. Gill in it, and various entries in the form of a diary, from which it appears that this person went from Philadelphia August 26th, 1851, and shipped from New York soon after on a whaling voyage. He appears, at times, to have indulged in poetry. Tidd speaks of him in *his* diary, as Dr. Gill.]

[71.]

WEST ANDOVER, Ashla Co. O.

(Wednesday) July 37th 1850

Friend Henrie

I yesterday went to Hartstown with the balance of the Hardware & castings. They consist all told. of 15 Boxes numbered 1 to 15 thus 1.

cost no small amount of labor both of head and hands to get this lot of freight so far on its way "all right." I enclose to you some cards of King & Brothers you may find them of some use to you. If they succeed in disposing of that Territory, you will of course need all the Cast Iron patterns for their Post that I have sent you.

Let me know of the same arrival of this freight.

All well—(In haste)

Your friend

JOHN SMITH.

[The above letter to Kagi is by John Brown, jr., and is endorsed by his father "John Smith's Letter." The "King & Bros." are manufacturers of "Iron Fence Posts," at West Andover, Astabula co., O.]

[72.]

WEST ANDOVER, *Astabula county, Ohio*,
Thursday morning, Sept. 8th, 1859.

Friend Henrie :

I yesterday eve. rec'd yours of "Friday Sept. 2nd," and I not only hasten to reply, but hasten to lay its contents before those who are interested. Through those associations which I formed in C—— I am, through the corresponding sec'ys of each, able to reach *each individual member*, at *the shortest notice by letter*.

I am devoting my whole time to our company business. Shall immediately go out organizing and raising funds. From what I even. had understood, I had supposed you would not think it best to commence opening the coal banks before spring, unless circumstances should make it important. However, I suppose the reasons are satisfactory to you, and if so, those who own similar shares, ought not to object. I hope we shall be able to get on in season some of those old miners, of whom I wrote you. Shall strain every nerve to accomplish this. You may be assured that what you say to me, will reach those who may be benefitted thereby, and those who would take stock—in the shortest possible time; so, dont fail to keep me posted—my initials simply, under cover to Horace will answer just as well, and perhaps better. Please remember this. Did the last shipment of 6 Boxes and 1 chest of household goods safely arrive? How did the mining prospect seem to strike our R——r friend, in short, was his faith increased in the practicality and profit of the work & how much stock did he take? I some think of exhibiting a specimen of the Fence at Cleveland Fair in October, about the first of the month I believe, and I may direct you to write me there in case of the friends with whom you used to board. When in Cleveland, I made their acquaintance am pleased with them. Mrs. S. thought *she* could do something even though her husband was too much absorbed in other business. She might I

think invest profitably, and would be a good stock-holder. You might drop her a line, through me, if you think better than to her direct. I feel that it is *all important* that you should have that wire from the East, and hope you will not have to make any fence without it. The specimens put up here are beautiful. Our castings cost us here not less than 3c per lb. if our plan succeeds I think the cost might be materially lessened.

Last night we had a smart frost. Cannot say how much the corn is injured—no piece that I have seen is out of the way of the frost yet.

There is a general dearth of news in this region. By the way I notice through the "Cleveland Leader," that "Old Brown" is again figuring in Kansas. Well, every dog must have his day, and he will no doubt find the end of his tether. Did you ever know of such a high-handed piece of business. However, its just like him. The Black Republicans some of them may wink at such things, but I tell you, friend Henrie, he's too salt a dose for many of them to swallow, and I can already see symptoms of division in their ranks. We are bound to roll up a good stiff majority for our side this Fall. I will send you herewith the item referred to, which I clipped from the "Leader." Give best regards to all, and believe me

Faithfully Yours

JOHN.

[The extract pasted to the bottom of the letter, is as follows :

"Old Brown"—Release of Dr. Doy.

It is intimated that Dr. Doy owes his release from prison at St. Joseph, to the presence of the brave Ossawatimie Brown in Kansas. The marked coolness, firmness, sagacity, and success of the deed, bespeak "Old Brown's" work. It was planned and executed by a leader of daring character, and whose audacity in bearding the slave holders in their den had been rendered matchless by experience. The reward of \$3,000 offered some months ago by the Governor of Missouri for the capture of Captain Brown is a tempting one, but the Missourians do not appear to be very anxious to make the special acquaintance of the hero of Black Jack, Ossawatimie and Fort Scott."

The "Mrs. S." referred to in the above letter, is probably Mrs. Sturtevant, of Cleveland. This letter is endorsed in old Brown's hand "J S Jr answered."]

[73.]

Dear Friend,

Our friend from Concord called with your note. I begin the investment with fifty dollars enclosed and will try to do more through friends

DOCTOR S. G. H.

[Endorsed by old Brown "Dr S G H letter," supposed to be Dr. S. G. Howe, of Boston. The top of the original torn off.]

[74.]

WEST ANDOVER, O.
Saturday July 23d 1859.

J Henrie Esqr. Chambersburg Pa

Dear Sir

Your favor of July 16 enclosing a brief note from J. Smith & Co. is reced. Will preserve the *list*, but as yet, I have reced no letter with *instructions*, or as to *when, how, &c.*

Please say to Esqr Smith that I yesterday forwarded to Canal at Hartstown Pa 11 Boxes "Hardware & Castings" from King & Bros. They are numbered and marked thus *1 to 11—"By R Rd. Via Pittsburg & Harrisburg J Smith & Sons Chambersburg Pa" Shall send balance Hardware &c. on Monday next—*8 and *9 are those which were on store with E. A. F. at Lindenville. Mr. Smith will remember. His Household goods I shall send along as fast as possible. The letter asking me to retain the Drafts, came too late, I had got them cashed.

Write often, directing to John Smith, under cover to Horace Lindsley as before. Let me know if those goods come through safely.

Please say to Mr. S—I am still ready to serve.

Very Respectfully &c.

JOHN SMITH.

[Endorsed by old Brown "John Smiths Letter to J. Henrie"]

[75.]

BOSTON, December 23d, 1858.

Dear Sir,

I have heard vaguely of your general purpose and have been seeking definite information for some time past and now Mr. Redpath and Mr. Hinton have told me of your contemplated action, in which I earnestly wish to join you to act in any capacity you wish to place me as far as my small capacities go.

I am now about starting for Hayti with Mr. Redpath to pass the winter there and I shall return in time for all movements. In case you should accept my services, I would return at any time you might wish me to and in the Spring at any rate.

Is there anything it would be well for me to study meanwhile? Of course I shall pay all my expenses and shall acquire the use of the proper tools for the work which I have bought.

Any letters addressed to the care of my Grandfather, Francis Jackson 31 Hollis St. Boston.

I already consider this the whole present business of my life I am entirely free from any family ties which would impede my action. I was much disappointed in not meeting you in Kansas last winter with a letter of recommendation from Wendell Phillips.

Immediately upon my return in the Spring I should wish to be employed in any manner to be of service to you and if convenient to go through your system of training which I propose studying.

Yours

FRANCIS J. MERIAM.

[The above has no direction that I can discover. The name "S. Morgan" is written on the back, but in a different hand from Miriam's.]

[76.]

CLEVELAND August 22 '59

My Dear J. Henrie

I wrote you immediately on receipt of your last letter then went up to Oberlin to see Leary. I saw Smith, Davis and Mitchell they all promised and that's all. Leary wants to provide for his family. Mitchell to lay his crop by and all make such excuses until I am disgusted with myself and the whole negro set, GOD-DAM EM!

If you was here your influence would do something but the moment you are gone all my speaking dont amount to anything.

I will speak to Smith to-day. I know that Mitchell hasn't got the money and I have tried to sell my farm and everything else to raise money but have yet raised a cent. Charlie Langdon says "it is too bad," but what he will do if anything I dont know. I wish you would write to him for I believe he can do more good than I. Please write to him immediately and I will give up the thing to him.

I think however nothing will inspire them with sufficient confidence unless you come. I will however do all I can.

Truly etc.

J. H. H.

Charlie goes to see Leary to-day.

[The "J. H. H." is supposed to be J. H. Harris.]

[77.]

It must be abolished by War. Peaceful abolition would result in a war of races. Slaves will grow in war and fit themselves for equality. A republic cannot abolish it. Slavery & its increase a bribe.

[The above, in the handwriting of Kagi, is found on a small slip of paper.]

[78.]

Offices filled.

Com. in chief,	-	John Brown.
Sec. of War,	-	J. H. Kagi.
Members of Cong.	-	{ Alfred M. Ellsworth.
	-	{ Osborn Anderson.
Treasurer, -	-	Owen Brown.
Sec. of Treas.	-	George B. Gill (vacant.)
Sec. of State,	-	Richard Realf (vacant.)

Committee appointed by the Convention with power to elect the other officers.

John Brown.	C. W. Moffet.
J. H. Kagi.	John E. Cook.
C. P. Tidd.	Steward Taylor.
C. Wipple.	Osborn Anderson.
Owen Brown.	A. M. Ellsworth.
W. H. Leeman.	Richard Richardson.
Richard Realf.	John Lawrence.
L. F. Parsons.	

Offices to fill.

President	-	1
Sec. of state	-	1
Sec. of Treas		
Judges of S. Court	3	2
Members of Cong.	10	5

[The foregoing is in the handwriting of Kagi, and was probably done at Chatham, in 1858. [See No. [1].]

[79.]

John Henrie Esq.

BEDFORD, PA. June 27th, 1859.

Dear Sir

We go from this place to Chambersburg where you will find Anderson & Three Smiths; or a line directed to yourself at the Post Office. We are making some good arrangements.

Yours in truth

J. SMITH.

[Written by old Brown.]

[80.]

John Henrie Esqr

HARPERS FERRY, VA. 12th July, 1859.

Dear Sir

Please mail enclosed letter at Chambersburg; by first of opportunity. Also please write Charles Moffett *as well as Tidd*; to come on to Chambersburg: as I think we shall be ready for them; as soon as they get on. All well say nothing of my whereabouts; *at present*.

Yours in haste,

J SMITH & SONS

[Endorsed by Brown "John Henrie Esqr Chambersburg Pa".]

[81.]

ASTABULA, Ashtabula Co. Ohio,
Monday July 18th, 1859.

Dear Father:

Yours dated at Chambersburg Pa July 5th and mailed at Troy N. Y. July 7th, and also yours of the 8th with enclosed Drafts for \$100, I rec'd

Shall hold myself in readiness to go North on any business you choose to direct, or confide in my hands. All well—Have two or three letters from N. E. which I will forward to "J. H."

In haste

Your affectionate son

JOHN SMITH.

["John Smith Letters" endorsed by old Brown. Also the following in the handwriting of Kagi: "Cambersburg, July 22—Friday—Dear Sir, I received the within and another for Oliver to-day. I thought best not to send the other. It is from his wife. There are other reasons which I need not name now. Have had no other letter from any one.

J. HENRIE."]

[82.]

WASHINGTON Co. MD. 11th Aug. 1859.

J. Henrie Esqr

Dear Sir

I got along Tuesday evening all right; with letters &c. I do hope all corresponding except on business of the Co: will be dropped for the present. If every one must write some *girl*; or some other *extra* friend telling, or shoing our location; & telling (*as some have done*) all about our matters; we might as well get the whole published at once, in the New York Herald. Any person is a *stupid fool* who expects his *friends* to keep for him; that which he cannot keep himself. All our friends have each got *their special friends*; and they *again have theirs*; and it would not be right to lay the burden of keeping a secret on any on; at the end of a long string. I coul tell you of some reasons I have for feeling rather keenly on this point. I do not say this on account of any tale bearing that I accuse any — you of. Three more hands came on from North E. on Saturday last. Be sure to let me know of any thing of interest.

Yours in truth

Please forward enclosed at once..

[The above is in the handwriting of old Brown.]

[83.]

AKRON O. Aug 12th '59.

J Smith & Sons

Gents

I sent the box of clothing yesterday as directed. By mistake at the P. O. your letter was not put into our box and I did not get it tell it was advertised, this is the reason why the box was not sent sooner. Our box at the P O is No 412.

Yours respectfully,

["Jason Smiths Letter"—old Brown's endorsement.]

[84.]

My Dear Capt. Brown.

I am very busy at home Will you Please, come up with my son Fred and take a mouthful with me ?

In haste Yours truly,

FREDERICK DOUGLASS.

Dec. 27

[85.]

AKRON O Aug 25th 1859

J. Smith & Sons

Your letter of the 17th I got yesterday. I had sent the box some time ago, and wrote you at the time directing the box as you told me, and the line as above. Your first letter I did not get till it was advertised, by mistake at the office it was not put into our box (No 412) We are glad to hear that you are well, and your prospects so good. Ellen is sick. She was confined about 2 weeks ago, over a month before the time, the child was born dead. Ellen is quite weak and feeble yet, but I think she will get about before long.

Your Friend

J

[Directed "J Smith & Sons," and endorsed in old Brown's hand, "Jason Smith's Letter."]

[86.]

KRENE, N. Y., 9th June, 1859.

J. Henric, Esq.

Dear Sir

After being delayed with sickness, & other hin-

[87.]

WEST ANDOVER, *Astabula Co. Ohio.*

Sunday eve Aug 7th, 1859.

Friend J. H.

I leave to-morrow (Monday) for my Northern tour. Have succeeded admirably in getting the freight started in good shape, in short—"all right." Saw Mr. W. yesterday Wm. H. L. was here a day or two since. They will start in a couple of weeks unless they hear from you in the mean time to the contrary. Have written you three letters before this. Have rece'd the Drafts for two Hundred. The last shall probably get cashed in Rochester—perhaps at Ashtabula. If you wish to communicate with me before I return, write to my wife under cover to Mr. L. as heretofore, and she will forward to me at Chatham.

I yesterday gave W. \$6.00 which in addition to the \$20, which our friend S gave him will enable the three to meet their traveling expenses. Shall write you quite often while away.

The first lot of freight of 15 boxes I presume has reached you ere this. The last (6 Boxes & 1 chest) will not be many days behind them

All well—

Very truly &c.

JOHN SMITH

[Endorsed by old Brown "John Smiths Letter to J Henrie."]

[88.]

\$ 10;00

BROOKLYN August 18 '59

Esteemed Friend

I gladly avail myself of the opportunity offered by our friend Mr. F. Douglass, who has just called upon us previous to his visit to you, to enclose to you for the good cause in which you are such a zealous laborer. A small amount which please accept with my most ardent wishes for its, and your, benefit. The visit of our mutual Friend Douglass has somewhat revived my rather drooping spirits in the cause, but seeing such ambition & enterprise in him I am again encouraged with best wishes for your welfare and prosperity & the good of your Cause I subscribe myself Your sincere friend

MRS. E. A. GLOUCESTER

Please write to me with best respects to your son.

[Endorsed by old Brown "E. A. Gloucesters Letter."]

[89.]

Horse Cars leave Tremont House every half hour = get out at Jamaica Plains, & enquire for house of *George R. Russel* The steam Cars leave Providence Depot get out at the Jamaica Plain Station.

[The above is found on a half sheet of note paper among Brown's documents.]

[90.]

CHAMBERSBURG, Aug. 30—1859

*Isaac Smith :**Dear Sir*

I received the enclosed by this afternoon's mail. Sent the letter & draft from H. to you on Saturday. From what I wrote then I expect to see Owen to-morrow. If I had a little money for expenses I think I could do some good out of town for two or three days, but it will be too late to get any from you. Your tools were all finished and sent to O. & K's Ware House to-day.

I shall look for a letter from Collinsville by day after to-morrow at farthest.

Respectfully,

J. HENRIE.

["Isaac Smith" means old Brown. The letter is endorsed by him "J. Henries Letter," in his usual way.]

[91.]

William Charles Munroe*President of the Convention*

G. J. Reynolds
 J. C. Grant
 A J Smith
 James M. Jones
 George B. Gill
 M. F. Bailey
 W. Lambert
 S. Hunton
 C. W. Moffet
 Job J Jackson
 Osborn Anderson
 Alfred Whipper
 Jas. M. Bell
 W. H. Leeman
 Alfred M. Ellsworth
 John E. Cook
 Steward Taylor

Robison Alexander
 Richard Realf
 Thos. F. Cary
 Richard Richardson
 L. F. Parsons
 Thomas M. Kinnard
 M. R. Delaney
 Robert Van Vruken
 Thos. W. Stringer
 Charles P. Tidd
 John A Thomas
 C. Whipple
 J. D. Shadd
 Robert Newman
 Owen Brown
 John Brown
 J. H. Harris

Jas. W. Purnell
 his
 George ✕ Akin
 mark

his his
 Chas. ✕ Smith. ✕ Simon Fisher
 mark mark
 Stephen Ditten Isaac Hobbar

lias Chtman Thos. Hickerson
 his
 James ✕ Smith
 mark
 John Connel

J. H. Kagi*Secretary of the Convention.*

[The above is a copy from a half sheet of white letter paper supposed to have been part of the Provisional Constitution adopted at Chatham, in 1858. The signatures are, or appear to be, in the handwriting of the different persons whose names are appended. The words "President of the Convention" after Munroe's name, are in the handwriting of Kagi.]

[92.]

7.——

The General Staff of the Com. in Chief will be complete by establishing, in addition to the Constitutional provisions, the Office of Commissary Gen.

[The above copied from a scrap of paper not found by the Transcriber till the last, is in the handwriting of Kagi in the original, and evidently belongs to the document numbered "2".]

[93.]

ELIZABETHTOWN, *Essex Co.*; N. Y.

Oct 21st 1859

Sir

I received yours of the 12th inst to-day. John Brown came with his family to reside in this Co from Massachusetts in 1849 or '50. He had sometime before that resided in Ohio, where he now has a son living I believe. Gerrit Smith about the time he came here to live, gave away a large tract of Wild land of little value to a large number of colored persons & it was supposed Brown came here to aid them in settling. He lived on a farm in their vicinity & his family now reside there & have done so since they first came to the county. Most of the colored persons left in a short time. Brown was away a good share of the time until 1855, when he went to Kansas & did not come back until 1857. He left some time during that year & was only here once, until May last when he came back in co. with one *Anderson* said to be from Iowa. They staid here about three weeks both went away together, & were gone some time, both came back & staid a few days & then left together & have not been back since either of them. Before B. came here to live he was engaged in the wool trade in Co. with another man & it is said they failed. He went to Europe for a wool dealer in Massachusetts, some 7 or 8 years ago. Brown & his family sustained the character of good citizens while they were or have been in the Co. with the exception of his Kansas operations & his political views in regard to them he was considered deranged. I have known Brown ever since he first came to the County and have seen him frequently since then whenever he has been at home. He always had money sometimes in considerable amounts although his farm was not considered a very valuable one. His wife is living with two children. He has a daughter married to one Thompson brother (it is supposed) to the one killed at Harpers Ferry the 17th inst. Brown had no confidants here outside of his family or their connexions. I have written thus hastily so that it would go by the next mail. Any further information I would be pleased to furnish that you may wish, that is known in this region, in regard to him.

Yours Respectfully

S. C. DWYER.

Hon. A. R. Boteler, Sheperdstown, Va.

P. S.—It is reported that his family have been looking for some news in regard to Brown in the papers.

[94.]

[Among the papers are several letters from Cincinnati, O., in stenographic cipher, apparently from the house of Longley & Brothers, phonetic printers. They are dated, however, in 1856. The envelope to one of them has been preserved, bearing the Cincinnati postmark with "Dec. 6" for date within the postmark. Its direction is "J. H. Kagi, care 'Tribune' Topeka, Kansas."]

[95.]

[There is on the back of King & Bro's card, referred to in the correspondence copied, the following, in pencil, in Kagi's hand: "You had best write to your shippers at Collinsville to ship (in care of) C. W. Eyster & Co., Chambersburg, Pa. I can then find it when it arrives much more conveniently. Besides it will come with more certainty and quickness. J. Henrie."]

[96.]

[E. W. Clark of Springfield, Me., writing to Tidd, at Tabor, Iowa, on the 16th Oct. 1856, uses this language in speaking of the condition of things in Kansas: "I could wish if it were right that I had high heaven's power. I would marshal a force that before which *Pierce*, Douglass, and all of his border ruffian force would look small, and I reckon they would not figure so conspicuous a part as they do."]

The same person, from the same place, writing to Tidd (still in Iowa), under date of Dec. 25th, 1856, says: "I hope from present appearances that Kansas will yet be free. From our late accounts, the southern emigrants are leaving by hundreds. I think from the moving of the waters that the south will abandon that land to the north, and strike for something south to enlarge their favored institution. I think they will soon find that they have all that they can attend to at home. The slaves are in a state of insurrection all over the country. Every paper brings us accounts of their plots for a general uprising. They cannot accomplish that object at present. The hall is moving, and they have heard the sound, and they are ready to keep it a moving, as their rising discontent seems to indicate they will surely accomplish their object before long."

This Clark appears to have married a sister of Tidd, named Susan. They afterwards, in 1857, moved to Iowa.

Mrs Clark, writing to Tidd from her new home in Iowa, Feb. 14, 1858, says, "We received your letter from Springdale last night, and was very much dissatis-

fied with it. We want to know what you are doing, and it seems that you do not want us to know. Try and explain yourself a little better if possible. It looks as though you was preparing to shoot. Do tell us who is the victim." Then follows an account of family and local matters.

Again, March 9th, 1858, she writes to Tidd, "We received yours by the last mail We feel many misgivings about your situation. It appears to me that it must be dangerous, although there may be wise heads at work. I wish that I could — whether your operation is perilous to yourselves, provided that you get defeated. Your kindness to us has made you very dear to us, and the Idea of your being in danger makes us unhappy. Oh that you were here nicely settled on a farm, how relieved I should be! I do not advise any one to abstain from duty—but I do not want innocent blood shed for the removal of the great monster slavery. Do not fear that we will betray you in anything that you say to us, even Ernest does not know what you have written. We do not want you to feel uneasy about us. We shall get along some way." She then speaks of her husband's splitting rails for "one dollar the hundred," and wishes that Tidd might lend them "ten or fifteen dollars the first of June," if it will not discommode him. In the same letter, her husband, E. W. Clark, writes, "Not knowing the nature of your undertaking I do not know whether it — to be dangerous or not but knowing the giant with which you have to contend I fear that it will result in no good to you."]

[97.]

CLEVELAND, Ohio, April 22, 1859.

Dear Tidd:

I wish you to keep disengaged, still, as I hope soon to have employment for you again. My partner was at Westport, New York, a few miles from North Elba, on the 16th inst. He has collected \$160 of Mr. S. with note for nearly \$300, more who had notified *his* partners in Boston that they must calculate upon paying \$2,000 immediately, and that he was prepared, to advance if *necessary*, \$400 of that amount out of his own private funds. So we think there is no danger of our failing to raise the necessary capital, in a *few days*, or at least, *weeks*.

Write Charlie. I know why he thinks of stopping, and shall be able to remove his objections. I shall write to Luke to-day.

I have been sick for several weeks with severe cold and ague. Am getting well now.

Have you seen any letters for me—did you forward me any? Write me at once, care of Isaac Sturtevant, Box 1750, Cleveland.

Respectfully,

KAGI.

[The envelope to this letter is directed "C. P. Tidd, Springdale, Cedar Co., Iowa." The postmark is "Cleveland O. Apr. 23, 1859."]

[93.]

CLEVELAND, OHIO, Sunday, May 8, 1859.

Dear Tidd:

It was true that you wrote me at *Andover*, and that was the cause of my not receiving your letter until quite lately. It should have been *West Andover*.

I wrote you a few days since respecting the last news from N. Elba. John B. has been sick, but expects to get on to Boston this week. Was unable to write to all when he wrote to me, and wished me to write to the rest. I think there is no doubt that we shall have a crop this year, though it will be rather late.

I have had a letter from Thaddeus Hyatt, ex Pres of the Kan. Not. Com. in which he says that he not seen R. R. since he went to England. He has not received any letters from him as I understood Hinton to write me from Boston before I left you. Hyatt understands things. He understood these men, and was therefore surprised at R's going to Europe as he did. Mr. H. is now further investigating his action, as well as that of *another*, and will report to me. There is something mysterious in your sudden anxiety to hear from Realf. Why is it?

I do not remember whether I wrote you about Hazlet & Jerry. They both came on as I told you they would. Al. is Indiana, Indiana co., Penn., at his old home.

Carpenter is at his home in Medina, Medina county, Ohio, about 3 miles from Cleveland.

The Oberlin Rescue case is still in court here. The second prisoner a good $\frac{1}{2}$ Indian, $\frac{1}{2}$ African, and $\frac{1}{2}$ White, a sharp fellow, and the leader of the rescue in fact is now being tried. The trial will close in a day or two. It will take about a year to try all the others. It costs about \$ 1000 dollars to the Government, each day. Langston has been on trial about 15 days. The other cases will be put off for a while. I shall stay here till the matter is settled, for there may be something to do. Another effort will be made to get the State Courts to interfere. The U. S. threaten war if they do, and that suits me.

I am now writing for the *Cleveland Leader*, and N. Y. Tribune.

Respectfully

KAGI.

[99.]

TOLEDO, March 13, 1859.

Friend Tidd and your friends.

I thought that I would write a few lines to you to let you know that we got into Chicago all right. Friday morning the old man and Wipple went to Detroit, and Friday night Kagi and Back and the rest of our folks started for Detroit to and I staid until Saturday morning and then started for Cleveland with the horses and have got as far as Toledo where I do hav to stop untill Monday morning and then go on to Cleveland and ther I think I will find the boys with in a day or to. This is all that I have got to write at present. I send my lov to you and all the rest of the of the young folks

Yours truly

HENRY C. CARPENTER.

Please direct your letter at Madina, Madina Co. Ohio.

[Directed to Charles P. Tidd, Springdail, Seder Co. Iowa.]

[100]

GRINNELL, March 8th, 1858.

Mr. Tidd,

I received your letter a few days since and was glad to hear of your safe arival at Spring Dale.

There have been many inquiries made since you left this place, concerning you and your company to know if we had heard from you. all seemed to be very anxious that you should land the Negroes safely in the *land of health* (as Mr. Grinnell says).

One of the Girls at School wrote a Composition on Mr. Brown's taking the Negroes from Mo. I read in the paper this morning that Mr. Brown and his company carried eighty negroes through Grinnell

The Grinnell School exhibition is coming off Tuesday Evening the 18th of this month, *and of course we* should all be very glad to see you here.

ELIZABETH BATCHAM.

Yours Respectively.

[Directed to "Mr. Chas. J. Tidd, Springdale, Cedar Co. Iowa," and post-marked "Grinnell Iowa Mar. 8."]

[101.]

[Miss Elizabeth E. Tidd, writing from Clinton, Ms., Feb. 17th, 1858, to her brother Charles P. Tidd, says, "You may believe that I was very glad indeed to receive your letter dated Jan. 21st, I have written to you twice since you have written, and I felt afraid that you had either forgotten me or had found something to be displeased about. But I suppose your travelling about has prevented the receipt of my last one at least. I hope this one will reach you. I was surprised, *very much surprised*, at your determination. I hope you have considered the consequences as seriously as they deserve. You give your time, your strength and the best years of your manhood in endeavoring to accomplish what I fear you will find in the end *can never be accomplished* by brute force."

In another letter, from the same place, dated May 11th, 1858, *she says* to Tidd, "I have just received your letter dated Chatham, C. W., I had mailed a letter to you directed to Springdale a moment before, but I recalled it and I now enclose this to Lindenville. I feel very much interested to know of your whereabouts and of your welfare, and I heartily bid you God speed in anything and every thing that is right and true. Oh my dear brother, I want to see you so much. I'm sick to-day, and am feeling very desolate indeed, and your words "I cannot see you for a year perhaps never," make the tears come. Of course I should like to know the details of your plans; I feel curious to become acquainted with the method by which the institution of slavery is to be uprooted in a few months. The monster has grown slowly, but surely, and it is entwined in the hearts of the southern people, and its overthrow must be, I think, a work of time. But perhaps you allude to slavery in Kansas. I trust it will be free yet, and I shall be very proud if I can say that my brother has helped to do it."

[102.]

Lewis Hayden

HARPERS FERRY, Oct. 15th, 1859.

Secretary of State's Office, State House, Boston :

Orders disobeyed. Conditions broken. Pay S. immediately balance of my money. Allow no further expenses. Recall money advanced, if not sent.

FRANCIS J. MERRIAM.

[The above is a copy of a telegraphic dispatch sent by Merriam from Harpers Ferry on the day before the outbreak there commenced.]

[103.]

[Tidd's correspondence appears to have been more extensive than that of any of the rest of Brown's confederates. Among his letters are several from a Quaker family of the name of Varney, who lived either in or near Springdale, Iowa. Moses Varney, on the 9th of July 1859, writing to Tidd, says, in connection with remarks about some enterprise which Tidd was understood by him (Varney) and his family, to have embarked in for the cause of "bondsmen,"—"We received a letter from Tabor—all right—signed by G. B. Gaston, Edwin Hill, Charles Miniswager, Robert H. Hurlbut, Marcus C. Pearse, Darius P. Matthews, Jesse West, C. A. Webster, James Jones, S. H. Adams, A. C. Gaston, A. M. Gaston." In the same connection, he speaks of them as "our particular friends here," which seems to have been a favorite mode of alluding to those who were either actually engaged in or had cognizance of Brown's contemplated plans.

There is another letter to Tidd, from West Branch (Iowa), on the "8th mo., 11th, 1859," [the Quaker mode of computing time], signed by "Emlen," who is believed, from the handwriting and from other circumstances developed in the letters of old "Mother Varney," which were pretty freely showered upon Tidd, to be a young lady of the Varney family. She says, "I hear of an insurrection of the colored people some where. If it is near you, you will be likely to know something of the excitement as you are so near the line. If a person keeps out of all "scrapes," he will not be likely to get into difficulty. Well, I suppose John E. is married. Give him my regards." She also sends her love to "the old man," to Kagi, Whipple [Stephens], and to several others of Brown's band. The "John E." is evidently John E. Cook, who was married at Harpers Ferry.

Another of the Varneys, who signs her letter "Anna," says, "Excuse me, my dear friend, for saying so much, for I feel that under thy present engagements, thou hast great need to feel prepared to meet thy final Judge, not knowing how suddenly thou may be cut down, and all thy efforts for the relief of the bondsman be at an end." The date of her letter is "7th mo. 22d, '59.]"

[104.]

The following list of insurgents at Harpers Ferry, was taken down from the statement of Stephens, in jail, together with the place from which each of them originally came :

White Men.

John Brown,	-	-	-	From New York.
Aaron C. Stephens (sometimes called Whipple),	-	-	-	Conn.
Edwin Coppac,	-	-	-	Iowa.
Oliver Brown,	-	-	-	N. Y.
Watson Brown,	-	-	-	N. Y.
Albert Hazlett,	-	-	-	Pa.
Wm. H. Leeman,	-	-	-	Maine.
John E. Cook,	-	-	-	Conn.
Steward Taylor,	-	-	-	Canada.
Charles P. Tidd,	-	-	-	Maine.
Wm. Thompson,	-	-	-	N. Y.
Dolph Thompson,	-	-	-	N. Y.
John H. Kagi (sometimes "J. Henrie"),	-	-	-	Ohio, but had lived in Va.
Jeremiah Anderson,	-	-	-	Indiana.

Negroes.

Dangerfield Newby,	-	-	-	Ohio, formerly from Va.
O. P. Anderson,	-	-	-	Pa.
Shields Green (Emperor),	-	-	-	N. Y., formerly from S. C.
Leary,	-	-	-	Oberlin, O., formerly from Va.
John Copeland,	-	-	-	Saunc.

APPENDIX TO MESSAGE II.

DOCUMENTS

ON

MISCELLANEOUS SUBJECTS.

181

181

181

181

181

181

181

181

181

181

181

181

181

181

181

181

181

MILITIA.

Projet for a Bill to Reorganize the Militia of this Commonwealth.—Referred to in the Governor's Message to the General Assembly—1867.

Organization.

1. The militia of this state shall be organized into companies, battalions, regiments, brigades and divisions.

2. There shall be two descriptions of force—one denominated the active force, and the other the reserved force. The active force shall consist of every able bodied male citizen between the ages of eighteen and twenty-five years, who is not exempt from serving in the militia by the laws of the United States, or of this state. The reserved force shall consist in like manner of every such citizen between the ages of twenty-five and forty-five years.

Persons exempt from Military Duty.

3. The following persons shall be exempt from the performance of all military duties whatever, to wit: The vice-president of the United States; the officers, judicial and executive, of the government of the United States; the members of both houses of congress, and their respective officers; all custom-house officers, with their clerks; all post-masters, post-officers, post-riders and stage-drivers, and all other persons employed in the care and conveyance of the mail of the United States; all pilots, and all mariners actually employed in the service of any citizen or merchant within the United States; the secretary of the commonwealth and his clerks, and door keeper of the executive; the clerks of both houses of the general assembly; the judges of the court of appeals and of the circuit courts, and the clerks of the said courts and of the county and corporation courts; all sheriffs and sergeants of corporations; the attorney general; the treasurer, two auditors and register of the land office, and all their clerks; all ministers of the gospel licensed to preach according to the rules of their sect; keepers of the county and corporation jails; superintendents and servants of the public hospitals and lunatic asylums; and the superintendent of the penitentiary and his assistants.

Persons exempt from Musters, but subject to pay Dues, and to be assigned to the Reserved Force.

4. The officers of the several banks established by law, and of their respective branches; all millers necessarily and personally employed in any grist mill; all ferrymen employed at any ferry established by law; the general agent and store-keeper of the penitentiary and his clerks; two of the clerks in the office of collector of tolls on the lower section of the James river canal; the inspectors of boats, lock gate keepers and overseers employed by the James river and Kanawha company; the six lock keepers of the Dismal swamp canal company;

and all toll gatherers on any canal or turnpike company in the state; the four persons composing the guard for the interior of the penitentiary; the officers and members of all fire companies in cities; the police in cities and towns; all school commissioners, trustees of district free schools, professors, tutors and pupils of public seminaries of learning; and, during the sitting of the court of appeals, the tipstaff and crier thereof.

How Enrollment is to be made.

5. The commissioners of the revenue in each county and city shall annually, at the time of taking their lists of taxable property, enroll the militia as herein prescribed. Each commissioner within his revenue district shall make out a list, separate and distinct from his other lists, of all persons liable to militia duty, in the following form :

<i>Militia of</i>		<i>County or</i>		<i>City:</i>	
ACTIVE CORPS.		RESERVED CORPS.			
RESIDENCE.	AGES.	RESIDENCE.	AGES.		
Magisterial District.	18 to 25, inclusive.	Magisterial District.	Over 25 and to 45.		
No. 1, No. 3, No. 5,	A, B, E, F, &c. &c. Total.	No. 2, No. 4, No. 1,	C, D, G, H, &c. &c. Total.		

At the end thereof he shall append the following certificate, sworn to before any officer authorized to administer oaths :

The foregoing list contains the names of all persons in my district liable to be enrolled in the militia, to the best of my knowledge.

A. B., Com'r of Revenue.

6. Each commissioner shall deliver the said list to the brigade inspector, when he shall apply for the same; and thereupon the said inspector shall give the commissioner a receipt therefor, specifying therein the number of persons enrolled. The said receipt shall be evidence with the auditor of public accounts that the commissioner has performed his duty, and is entitled to the compensation hereafter allowed.

7. The said commissioner shall receive, for making the said enrollment, two cents for every name enrolled, to be paid, upon the production of said receipt, by warrant of the auditor of public accounts on the public treasury. But if said receipt be not produced, the auditor shall make no allowance to said commissioner for this or any other service he may render in the discharge of his official duties.

8. Any person refusing to give to said commissioner his name, age or residence, as herein prescribed, shall forfeit and pay five dollars, recoverable by warrant, before any justice of the peace; one-half of which forfeiture shall be for the commissioner, who may prosecute therefor.

Who to organize the Enrolled Militia.

9. The governor shall appoint a brigade inspector for each brigade in the commonwealth, whose duty it shall be annually in the month of June to repair to each county or city in the brigade for which he is appointed, and to demand from each commissioner of the revenue within his brigade the enrollment made by him. Each inspector shall also perform the other duties herein after required to be performed by him.

Companies.

10. From the enrollment aforesaid the brigade inspector shall ascertain the number of the active and the number of the reserved militia in the county or city, and form each species of force into companies, keeping the one force separate from the other. The whole number of each force shall be divided by seventy-five, to ascertain the number of companies. If any excess remains, if the amount be over fifty, it shall form another company; if under fifty, it shall be distributed among the companies having seventy-five, so that no company shall consist of less than fifty nor more than one hundred men.

11. In forming said companies in each corps, persons residing in the same magisterial district shall be placed in the same company, unless there be more than enough to form a company containing the maximum number allowed; then the excess to be assigned to the next nearest company in the county. If the number be insufficient, then the nearest men in the adjoining district shall be assigned to said company, until the number be made up. The companies in the active force shall be lettered as Company A, Company B, &c.; and those in the reserved force shall be numbered as Company No. 1, Company No. 2, &c. The said brigade inspector shall make out a list of each company so formed, and preserve the same, and furnish the captain of each company with a copy thereof.

Battalions.

12. The said brigade inspector shall form the said companies into battalions, keeping the active and reserved forces separate. Battalions may consist of not less than two nor more than five companies. If there be but two companies of active force, and any number less than six of the reserved force, the companies belonging to the active force shall constitute one battalion, and those belonging to the reserved force another battalion. If there be three, four or five companies of active force, and any number less than six of reserved force, there shall be one battalion of active and one of reserved force.

13. When there are companies sufficient in a county or city to form a regiment, the companies in that county or city shall be formed into two battalions.

Regiments.

14. Each brigade inspector, in the brigade for which he was appointed, shall consolidate the active and the reserved forces separately, and then form the active force into regiments. Regiments shall consist of not less than six nor more than nine companies.

15. If there be in any county or city enough battalions in the active force to form a regiment, those battalions shall constitute one regiment. Where there are not enough battalions in a county or city to form a regiment, the brigade inspector shall form another regiment, by uniting a sufficient number of battalions of adjoining counties or cities, said battalions having in the aggregate not less than six nor more than nine companies. Having formed all the battalions of active force in his brigade into regiments, he shall letter them as Regiment A, of
Brigade, Division; Regiment B, of Brigade,
Division; and so on.

16. In like manner, he shall form regiments of the reserved force, forming regiments entirely out of the force of a county or city, where there are battalions enough therein, composed of not less than six nor more than nine companies, to form the same; and where there are not, uniting a sufficient number of battalions of adjoining counties or cities to compose a regiment. Having formed all the reserved force into regiments, he shall number them as Regiment No. 1, of
Brigade, Division; Regiment No. 2, of Brigade,
Division; and so on.

17. Having formed both forces into regiments, he shall make return thereof to the adjutant general in the following form, inserting the actual figures :

BRIGADE RETURN.*First Division—Fourth Brigade.*

COUNTIES.	ACTIVE FORCE.			RESERVED FORCE.		
	Companies.	Battalions.	Regiments.	Companies.	Battalions.	Regiments.
Chesterfield, -	8	2	A	15	4	Nos. 1 & 2
Nottoway, -	2	1	B	4	1	No. 3
Amelia, -	2	1		4	1	
Powhatan, -	2	1		4	1	
Cumberland, -	3	1		5	1	
Buckingham, -	5	1	C	8	2	No. 5
Appomattox, -	4	1		8	2	No. 6
Total, -	26	8	3	48	12	6

Active force—rank and file, 2,038.

Reserved force—rank and file, 3,474.

Brigades and Divisions.

18. There shall be twenty-seven brigades and five divisions. The active and reserved forces shall continue to belong to the brigades and divisions as now organized.

19. The first division shall be composed of the fourth, eleventh, twelfth and fifteenth brigades; and the following counties and towns shall compose the said brigades; to wit: The counties of Chesterfield, Nottoway, Amelia, Powhatan, Cumberland, Buckingham and Appomattox shall be the fourth brigade; the counties of Pittsylvania, Halifax, Charlotte and Prince Edward, the eleventh; the counties of Henry, Patrick, Franklin, Campbell and Bedford, and the town of Lynchburg, the twelfth; and the counties of Dinwiddie, Greenville, Brunswick, Lunenburg and Mecklenburg, and the town of Petersburg, the fifteenth.

20. The second division shall be composed of the first, third, fifth and sixth brigades; and the following counties shall compose the said brigades, to wit: The counties of Culpeper, Rappahannock, Madison, Orange, Greene, Spotsylvania and Caroline, shall be the first brigade; the counties of Louisa, Goochland, Fluvanna, Albemarle, Nelson and Amherst, the third; the counties of Fauquier, Prince William, Stafford and King George, the fifth; and the counties of Loudoun, Fairfax and Alexandria, the sixth.

21. The third division shall be composed of the seventh, tenth, sixteenth, eighteenth, twentieth, twenty-third and twenty-fourth brigades; and the following counties shall compose the said brigades, to wit: The counties of Rockingham, Shenandoah, Page and Warren, shall be the seventh brigade; the counties of Monongalia, Marion, Harrison, Taylor and Preston, the tenth; the counties of Frederick, Clarke, Berkeley, Jefferson and Morgan, the sixteenth; the counties of Hampshire, Hardy, Pendleton and Highland, the eighteenth; the counties of Lewis, Upshur, Gilmer, Calhoun, Braxton, Randolph, Tucker, Barbour and Pocahontas, the twentieth; the counties of Tyler, Wood, Ritchie, Pleasants, Doddridge, Wirt and Wetzel, the twenty-third; and the counties of Brooke, Ohio, Marshall and Hancock, the twenty-fourth.

22. The fourth division shall be composed of the second, eighth, ninth, fourteenth and twenty-first brigades; and the following counties and cities shall compose the said brigades, to wit: The counties of Charles City, New Kent, Hanover, Henrico and the city of Richmond, shall be the second brigade; the counties of Isle of Wight, Nansemond, Surry, Southampton, Sussex and Prince George, the eighth; the counties of James City, York, Elizabeth City, Warwick, Princess Anne and Norfolk, and the city of Norfolk, the ninth; the counties of Gloucester, Matthews, Middlesex, Essex, King William, King and Queen, Lancaster, Northumberland, Richmond and Westmoreland, the fourteenth; and the counties of Accomack and Northampton, the twenty-first.

23. The fifth division shall be composed of the thirteenth, seventeenth, nineteenth, twenty-second, twenty-fifth, twenty-sixth and twenty-seventh brigades;

and the following counties shall compose the said brigades, to wit: The counties of Rockbridge, Augusta, Bath and Alleghany shall be the thirteenth brigade; the counties of Washington, Russell, Lee, Scott and Wise, the seventeenth; the counties of Giles, Mercer, Monroe and Greenbrier, the nineteenth; the counties of Kanawha, Mason, Cabell, Wayne, Jackson, Roane and Putnam, the twenty-second; the counties of Wythe, Smyth, Grayson, Carroll and Tazewell, the twenty-fifth; the counties of Montgomery, Floyd, Pulaski, Roanoke, Botetourt and Craig, the twenty-sixth; and the counties of Logan, Boone, Fayette, Raleigh, Wyoming and Nicholas, the twenty-seventh.

General Provisions for Correcting Organizations.

24. The said brigade inspector shall annually, from the enrollment returned to him, add to the several companies such names as may be enrolled for the first time, and strike therefrom any name that may be omitted in such enrollment, form a new company if the additional number enrolled shall require it, and dissolve any company when it shall be reduced below its minimum, and assign the men to some other company.

25. If new companies are formed, he shall assign them to such battalions as he may deem proper, in accordance with the provisions for forming battalions, and if by the dissolution of a company a battalion be reduced below its minimum, assign the company remaining to some other battalion. If new battalions are rendered necessary, he shall in like manner assign them to such regiment as may be proper. And if a new regiment be necessary, he shall form it, and letter or number it, according to the species of force to which it belongs. If a regiment be reduced below its minimum, it shall be dissolved, and the companies be assigned to other battalions or regiments. In such case the lettering of the regiments of the active force, or the numbering of those of the reserved force, remaining, shall be changed if necessary, and if changed, in the report to the adjutant general the fact shall be specially noted.

Volunteer Companies.

26. Any uniformed and armed volunteer company now existing may continue its organization in the active force, by reporting itself through its commanding officer to the brigade inspector at the time of organizing the militia as herein before prescribed, provided said company shall have upon its roll not less than fifty nor more than one hundred efficient men, rank and file. And it shall be the duty of said brigade inspector to letter said company, and attach it to the battalion and regiment in his brigade most convenient to the majority of the men composing said company; and the men and officers thereof shall not be assigned to any other company. And it shall be lawful to enlist men to keep up said company from any part either of the active or reserved force in the county or city in which the company existed at the time of its formation. The commanding officer of such company shall annually furnish the brigade inspector with a copy of the roll of said company.

27. Any entire company of the active force formed by the brigade inspector may become by a vote of two-thirds thereof, either a cavalry, artillery or rifle

company: provided there be not more than one company of each description to each regiment; the same to be regulated by the brigade inspector.

28. The cavalry and artillery in each division shall compose one regiment of cavalry and one regiment of artillery, to be denominated the first, second, third, fourth and fifth regiments of cavalry or artillery, as the case may be. Each company to be commanded by the officers of the regiment to which they are attached until embodied as a cavalry or artillery regiment, and then to be under the command of the officers commanding those regiments.

29. Any existing uniformed and armed regiment or battalion of volunteers heretofore created may continue its organization in the active force, by reporting itself through its commanding officer to the brigade inspector, as prescribed for existing companies. The commanding officer of said regiment or battalion shall annually furnish the brigade inspector with a corrected copy of the roll of each company in said regiment or battalion, lettering the same as herein before provided for companies, battalions and regiments; and the said brigade inspector shall not assign the men belonging to any such company while its organization is preserved, to any other company. In the case of a battalion of volunteers the said brigade inspector shall attach it to the regiment in his brigade to which the county or city from which it comes has been or would be assigned.

30. Every volunteer company, battalion or regiment in all other respects shall be governed by the laws regulating the active force herein organized.

Of Cavalry and Artillery.

31. The cavalry and artillery shall be armed, equipped, instructed and manœuvred according to the regulations prescribed for such corps in the army of the United States.

32. Each company of artillery, equipped with ordnance, shall be allowed to employ horses to draw its artillery and caissons at every muster required by law.

33. The governor may require any company of artillery to perform the duties of light artillery.

34. Field officers of cavalry and artillery shall be attached to the regiments of infantry of active force in the bounds of which they may reside, or if there be no regiment in the county, to the battalion.

35. Each company of cavalry or artillery shall parade with the regiment or battalion to which it is attached.

Uniform.

36. The uniform of the governor shall be that of a major general in the army of the United States, except as hereafter directed.

37. All officers commanding uniformed companies, and all field officers when on duty, shall appear in full uniform; and the uniform in all cases shall be that

prescribed by the regulations for the army of the United States, except that the buttons shall have the Virginia coat of arms thereon.

OFFICERS.

How the Militia is Officered.

38. The governor shall be the commander in chief, and shall have twenty aids, to be appointed by him. The said aids shall have the brevet rank of colonels of cavalry.

39. There shall be a major general for each division; a brigadier general for each brigade; a colonel, lieutenant colonel and two majors for each regiment; a captain and a first and second lieutenant, four sergeants and four corporals for each company.

Staff of Generals and Colonels; and Residence of Generals.

40. The staff of a major general shall consist of one division inspector, with the brevet rank of a lieutenant colonel of infantry; two aids de camp, and one division quartermaster, each with the brevet rank of a major of infantry.

41. The staff of a brigadier general shall consist of one brigade inspector, with the brevet rank of a major of infantry; one aid de camp, with the rank of captain of infantry; and one brigade quartermaster, with the brevet rank of a captain of infantry.

42. The staff of a colonel shall consist of one quartermaster, one paymaster, one surgeon, one surgeon's mate, one adjutant, with the rank of a captain, one sergeant major, one quartermaster sergeant, and when in actual service an additional surgeon's mate, and two principal musicians, to be styled drum and fife majors.

43. Each major general and brigadier general shall reside within the limits of his command.

Of the Rank of Officers generally; and the Officer to Command.

44. The governor may bestow brevet rank upon any person in actual service for distinguished military merit.

45. The relative rank of officers of the same grade shall be determined by their commissions. When any question shall arise as to relative rank, it shall be determined by the governor.

46. In case of the absence, death or resignation of the superior officer in command, the next officer in rank in such command shall be commanding officer during such absence or vacancy, and shall perform all the duties of such commanding officer, and for neglect therein, shall incur the penalties annexed thereto.

When Commissions of Officers are void.

47. There shall be no supernumerary officers in the militia. The commissions of all those who hold no command, or whose companies are dissolved, shall be void, and the persons holding them, unless otherwise exempt, shall return to the ranks.

48. There shall be appointed by the governor annually an adjutant general, who shall have the brevet rank of a brigadier general; shall reside and keep his office at the seat of government, or remove with his office to such place as the governor may direct. Any executive officer shall be capable of receiving said appointment.

His Duties, &c.

49. The adjutant general shall execute all orders of the executive, and keep a record thereof. He shall prepare general regulations, prescribing the duties of the different departments of the militia, which, when approved by the executive, shall be respected and obeyed. He shall perform the duties, until the officer be appointed, of quartermaster general, and as such shall have charge of the quartermaster's department throughout the state, and issue orders to all quartermasters requiring returns and reports, and giving instructions for the preservation of the public property. He shall in like manner perform the duties of commissary general of ordnance, and as such shall direct the inspection and proving of all ordnance and ammunition, and the preparation thereof for service, and the construction of all carriages and apparatus for ordnance, and all ammunition wagons and traveling forges. He shall have the direction of the laboratories; shall cause all arms, ordnance and munitions of war in the armory, magazines and arsenals, to be kept in good order, and at least once a year shall inspect the same. Returns shall be made to him of the strength and condition of the militia, the state of the public arms and property applicable to military purposes, and of all that may be necessary to keep up an ample supply of every article required for the public service, and he shall report to the executive once a year, and at other times if required. All the duties attached to his office shall be performed under the regulations of the executive.

50. In addition to these duties, he shall keep the registers of all officers of the militia, both in the active and reserved forces, make out all commissions for officers, and transmit the same, and keep all records and papers relating to the militia, in his office, and perform such other duties in relation thereto as may be prescribed by the governor.

51. He shall receive for his services the sum of one thousand dollars per annum, payable quarterly as other salaries are paid.

Duties of Paymasters, Quartermasters, and other Staff Officers.

52. Each paymaster attached to a colonel's staff shall be charged with the payment of the militia of the regiment to which he belongs when in the service

of the state. The commandant of the regiment shall cause him, upon going into actual service, to give bond with sureties, payable to the commonwealth of Virginia, in the penalty of seven thousand dollars, with condition for the faithful performance of his duties; which bond shall be filed with the brigade inspector of the brigade to which his regiment is attached.

53. Each quartermaster shall be charged with the quartering and transporting troops and their provisions and equipage, the safe keeping and transporting military stores and materials of every kind, and generally with all matters relating to his department, under regulations from the adjutant general, and as prescribed for quartermasters in the army of the United States. The commandant of the regiment shall cause him, upon going into actual service, to give bond with sureties, payable as aforesaid, under the like penalty, with like conditions, and which shall be filed in like manner as the bond executed by a paymaster.

54. All other staff officers shall, in their respective offices, be governed by the laws and regulations which govern similar officers in the army of the United States, unless otherwise provided by law.

Expresses.

55. Expresses may be employed to carry orders in cases of emergency; to be allowed a reasonable compensation by order of the governor.

HOW OFFICERS ARE APPOINTED.

Company Officers.

56. At the time the brigade inspector is forming the companies in his brigade, he shall select one person to act as captain, and one for each lieutenant for each company, either of active or of the reserved force other than existing volunteer companies. He shall immediately report the names of such persons to the governor, who, if he deem it proper, shall commission said persons, or any others, to act in the capacity for which they are recommended.

57. Each captain, when commissioned and qualified, shall appoint for his company the requisite number of non-commissioned officers.

58. Volunteer companies now existing may elect their officers in the manner prescribed by their by-laws; and the commissioned officers now elected shall continue in office, except that the commissions of lieutenants not authorized by this act shall be void. The names of volunteer officers are to be reported by the brigade inspector as aforesaid, that new commissions may be issued, which shall preserve the date of the officer's rank.

59. The brigade inspector, when he makes his report aforesaid, shall specify whether the officer be for the active or reserved force, and designate the company, regiment, brigade and division to which the officer shall belong, in the following form:

NOMINATION OF COMPANY OFFICERS.

Active Force—Regiment A, Fourth Brigade, First Division.

Company A.—For Captain,	-	-
First Lieutenant,	-	-
Second Lieutenant,	-	-
Company B.—For Captain,	-	-
First Lieutenant,	-	-
Second Lieutenant,	-	-
&c. &c.		

Reserved Force—Regiment No. 1, Fourth Brigade, First Division.

Company No. 1.—For Captain,	-	-
First Lieutenant,	-	-
Second Lieutenant,	-	-
Company No. 2.—For Captain,	-	-
First Lieutenant,	-	-
Second Lieutenant,	-	-
&c. &c.		

The above names are recommended to the governor for appointment.

A. B. Brigade Inspector.

60. When a vacancy exists either by death, resignation, removal from the county or city, or other cause, the appointment shall be made in like manner, on like recommendation. And the brigade inspector shall report the vacancy and its cause, along with his recommendation to supply the same.

61. In like manner, when the brigade inspector makes up his brigade return for the adjutant general, he shall send a copy thereof to the brigadier general commanding the brigade, who shall thereupon select a colonel, lieutenant colonel and majors, residing within the bounds of each regiment, to officer the same. The brigadier general shall forthwith report the names so selected to the governor, who, if he deem it proper shall commission said persons, or any others, to act in the capacity for which they are recommended. His report shall be in the following form :

NOMINATION OF FIELD OFFICERS.

Active Force—First Division, Fourth Brigade.

Regiment A.—For Colonel,	-	-	-
Lieutenant Colonel,	-	-	-
First Major,	-	-	-
Second Major,	-	-	-
Regiment B.—For Colonel,	-	-	-
Lieutenant Colonel,	-	-	-
First Major,	-	-	-
Second Major,	-	-	-
&c. &c.			

Reserved Force.

Regiment No. 1.—For Colonel,	-	-
Lieutenant Colonel,	-	-
First Major,	-	-
Second Major,	-	-
&c. &c.		

The above officers are recommended to the governor for appointment.

A. B. Brigadier General.

62. Vacancies in the field officers by death, resignation or otherwise, shall be reported by the brigade inspector to the brigadier general, and the appointment to supply the same made as in the original appointment.

63. If the brigade inspector or the brigadier general shall fail, within one month from the time such report ought to have been made, to make such recommendation, the governor shall appoint the requisite officers.

64. The governor shall appoint to each regiment of cavalry and to each regiment of artillery, a colonel, lieutenant colonel and major.

Major and Brigadier Generals.

65. The governor shall appoint major and brigadier generals, and supply vacancies which may occur in those offices.

How Staff Officers are Appointed.

66. Each major general, brigadier general and colonel shall appoint his own staff (except the brigade inspector). Said officers shall reside within the limits of the division, brigade or regimental district for which they are appointed.

How Officers are Commissioned.

67. The governor shall commission all officers appointed by him under this act. Every commission shall express the number of the division and brigade, and the letter or number of the company, and the species of force to which the officer shall belong.

68. The commission shall be transmitted, in the case of general officers, to the person commissioned, and in all other cases, to the officer recommending the appointment, by whom they shall be transmitted or delivered to the person commissioned. Commissions of officers failing to qualify within one month after receiving the same, shall be forfeited; and the officer whose duty it shall be, shall make a nomination to supply the vacancy.

69. Qualifications of all officers appointed by the governor shall be certified to the brigade inspector, and noted in his brigade record; of general officers, shall be certified to the adjutant general, and recorded in his office.

How Officers Resign, or are Removed.

70. Any officer may resign to the officer by whom he was nominated.

71. Any officer shall forfeit his commission who shall remove from the bounds of his division, brigade or regiment, or cease to perform the duties of his office for one year.

Musters.

72. Whenever a regiment of active force exists in a county or city, there shall be a muster thereof annually on the first Thursday of May, at the court-house of said county or city.

73. When a battalion or a company of such force only exists in a county or city, there shall be a muster thereof annually at the same time and place; and if any field or staff officer for the regiment to which such battalion belongs resides in the county or city, such officer or officers shall attend at such battalion or company muster, and command or be mustered according to rank. If there be no field officer residing in the city or county, the oldest officer present shall command.

74. There shall be a muster of each company of said active force other than the regimental and battalion musters, on the first Thursday of April and October in each year, at such places as the commandant thereof shall prescribe.

75. The musters prescribed in the foregoing sections shall not continue in each case more than one day, and the commanding officer shall keep the men on duty for two hours at least. Every officer and soldier shall appear at his muster ground on the day appointed, by ten o'clock A. M.

76. Notices of regimental, battalion and company musters shall be given by commandants of companies, by advertisement to be set up at three separate public places in the company district, at least ten days previous to such musters.

77. The commandant of each regiment or battalion shall keep a roll of commandants of companies and staff officers, and cause the same to be called at each muster of said regiment or battalion, and shall have power to impose upon any delinquent officer, for failing to attend or perform any duty, such fine as is hereafter prescribed for the delinquency.

78. The commandant of each company in like manner shall cause the roll of his company to be called at each muster thereof, and shall have like power to impose a fine on any member of his company for delinquencies.

79. In each case the officer imposing the fine shall notify the person fined thereof, and inform him to whom appeal is allowed, and shall make return of the fine and cause thereof to the brigade inspector.

80. There shall be no musters of the reserved force except in the case of

sudden invasion or insurrection, or in case imminent danger thereof be apprehended, when the said force may be called for as herein after provided.

Music and Equipments.

81. The commandants of companies shall employ a drummer and a fife or a bugler to attend their respective musters. At regimental or battalion musters all the musicians shall compose for those musters one band. The said musicians to be paid for as hereafter prescribed.

Misconduct at Musters.

82. Any officer or private, for disobedience or any other misbehavior, or any bystander, for interrupting, molesting or insulting any officer or soldier at any muster, may be put under arrest by the commandant during the muster, and may be fined by him.

Ordnance and Arms.

83. The governor may arm such companies of the active force as he may deem expedient, provided that only one company in each regiment shall be armed in any one year until all the companies are armed.

84. In like manner he may furnish any company of artillery with suitable cannon, properly mounted, with the necessary caissons, harness and other equipments, provided only one company in each brigade shall be so equipped in any one year.

85. Whenever the superintendent of either of the public arsenals shall receive an order from the governor for the issue of arms, accoutrements or equipments for any company whatever, he shall deliver the same to the person authorized to receive them, taking a receipt therefor. The commandant of each company shall cause the said arms, &c. to be distributed to the members of his company. He shall prepare a general receipt therefor, which shall be signed by each member of his company at the time the arms are delivered, which shall bind him to return the same when demanded. It shall be the duty of the commandant of the company to demand the same when the person ceases to be a member of his company; and upon refusal by the person in possession to give up any of said arms when required, the same or the value thereof may be recovered by warrant before any justice of the peace; and the receipt given therefor shall be evidence of the debt. If the value be recovered, the sheriff shall collect the amount, and account therefor to the auditor of public accounts. The commandant of the company shall transmit to the auditor notice that such sheriff has been ordered to collect such value.

of arms and accoutrements, or cannon and equipments, under the regulations and restrictions provided for an original issue.

87. Every person having in possession any public arms or accoutrements, shall keep the same in good and serviceable order, and whenever called on duty, shall appear with such arms.

88. The commandants of regiments, battalions and companies, at their respective musters, shall inspect the public arms and accoutrements in possession of the active force; and if it shall appear to them that any such arms or accoutrements are not in proper condition, they shall impose fines therefor, and report the same as other delinquencies.

89. The adjutant general shall, from time to time, cause to be collected and transmitted to the most convenient arsenal, all public arms and accoutrements, cannon and equipments, not in use for the militia or volunteer service, and in his judgment worth the probable cost of transportation and repair; and to this end, he shall issue orders to the brigade inspectors, who shall cause the same to be collected and returned according to order. The cost of transportation to be allowed and paid for by order of the governor.

90. When any arms or accoutrements in the public arsenals are found to be unfit for repair, the governor may authorize the same to be sold, under such regulations as he may prescribe.

91. Every person possessed of public arms or accoutrements, who shall be about to remove from his company district, or who shall not be liable to military duty, and the personal representative of every person who at the time of his death was so possessed, shall deliver the same in good order to the commandant of the company of which such person was a member.

92. Every justice of the peace awarding executions for public arms or accoutrements, shall fix the value thereof at the following prices: For a musket fifteen dollars; for a ramrod one dollar; for a bayonet two dollars; for a pistol five dollars; for a sword ten dollars; for a pair of holsters five dollars; for a rifle twenty dollars; and for any other arms or accoutrements, or parts thereof, such prices as he may deem proper.

93. If any commandant of a company shall have reason to believe that any member of his company has embezzled or unlawfully disposed of his arms or accoutrements, or has removed out of the bounds of his company without returning them, or has failed to return them when lawfully demanded, he shall proceed as aforesaid by legal process, in the name of the commonwealth, to regain possession thereof.

Accoutrements, &c. and Houses for Cannon.

94. The governor may cause to be erected suitable houses or shelters for the preservation and safe keeping of cannon and caissons, harness and other equipments, and from time to time cause said houses or shelters, and said cannon,

caissons, harness and other equipments, to be properly repaired, or the said houses and shelters removed and re erected.

95. The governor may furnish any company desiring to go into an encampment for military exercise, with suitable tents and camp equipage, under such regulations and restrictions as he may impose. When any accoutrements, tents and camp equipage, authorized to be furnished, are not provided in the public arsenals, or are insufficient or not suitable, the governor shall have authority to purchase the same.

96. All expenditures incurred by the governor in arming and accoutering companies as aforesaid, and in erecting, removing and repairing buildings, or repairing equipments, shall be paid out of any money in the treasury not otherwise appropriated.

97. The governor may order boxes for packing arms, mountings for cannon, and accoutrements or equipments, and repairs thereto, to be made or done at the penitentiary, when the said work can be executed there.

98. The governor may, from time to time, procure such a supply of powder, cannon balls and shells, as the public service may require.

Horses and Ammunition.

99. The commandant of each company of artillery equipped with cannon shall be authorized to hire horses necessary therefor, not exceeding two for each gun, provided that not more than one dollar per day for each horse hired at every muster required by law shall be paid.

100. The said commandant shall be authorized to purchase ammunition for salutes on public occasions, not exceeding sixty dollars per annum for each company.

Returns.

101. The commandant of each armed company, after each regimental or battalion muster, shall make a return to his brigade inspector, when it shall be called for by him, of the description of company, as cavalry, artillery, rifle or infantry, under his command, and the number, quantity and description of ordnance, ordnance stores, arms, ammunition and equipments in their possession.

102. The brigade inspector in each brigade, on or before the first day of July annually, shall consolidate the returns from the several commandants of armed companies, and make to the adjutant general a return thereof in such form as he may prescribe.

103. The adjutant general shall consolidate the brigade returns herein before required to be made to him, and the said returns of armed companies, together with the returns required by law to be made by the superintendent of the Virginia military institute and the commandant of the public guard, and on or before the first Monday in November annually shall make to the governor a return of

the strength and condition of the active and reserved force of the militia of the state.

Delinquents.

104. Immediately after every regimental or battalion muster, and before the first of June annually, it shall be the duty of each brigade inspector to call upon each commandant of a company within his brigade for the return herein before required to be made by him. The said commandant shall at the same time furnish the brigade inspector with a list of the names of members of his company upon whom he has imposed fines for all musters during the year, stating opposite to each name the delinquency for which the fine was imposed.

105. Any officer, soldier or other person fined by the action of said commandant, may, upon oath made before the brigade inspector, set forth the excuse for such delinquency; and the brigade inspector may confirm or remit the fine in whole or in part, and his decision shall be final.

Fines.

106. The following fines and penalties shall be incurred for delinquencies:

By any commissioned officer failing to make any report or return, or for failing to give any notice or attend any muster, or perform any duty required by law, not less than five nor more than ten dollars. By any non-commissioned officer or private, for failing to muster or to execute any order, not having a reasonable excuse, not less than two nor more than three dollars. By any person who shall fail to keep in good serviceable order any public ordnance, ordnance stores, arms, accoutrements, equipments or ammunition in his possession or custody, or shall fail to appear with the same when called on duty, if an officer, not less than five nor more than ten dollars, and any other person, not less than two nor more than three dollars.

107. The fines incurred by any minor or apprentice shall be paid by his parent, guardian or master.

108. Fines upon returning officers for failing to make returns, or on commandants of regiments or battalions for delinquencies, may be imposed by the brigade inspectors, with a right of appeal, by the officer fined, to the governor at any time before the same is placed in the hands of the sheriff for collection. And fines upon all others shall be imposed as herein before provided, with the right of appeal to the brigade inspector.

109. It shall be the duty of each brigade inspector to attend at the respective county courts in the respective brigades, in the month of June annually, for the purpose of hearing appeals for fines, and to set up a notice at the court-house door, stating when and where appeals for militia fines will be heard and decided by him.

110. In like manner, any officer fined by the brigade inspector may appeal to the governor in writing, stating his excuse at any time before the first day of July,

and the governor may confirm or remit the fine, as to him may seem just, and shall direct the adjutant general to report his decision to the brigade inspector by whom the fine was imposed.

111. It shall be the duty of each brigade inspector to make out tickets of all fines assessed in his brigade.

112. The tickets so made out shall by such brigade inspector be placed, on or before the first day of July annually, in the hands of the sheriff or collector of the revenue for the county or city in which the person fined resides.

113. The said brigade inspector shall make out an alphabetical list of such tickets, and take from the said sheriff or collector a receipt therefor, and forthwith transmit to the auditor of public accounts a certified copy of such list and receipt; and said auditor shall keep a separate account of all sums received from militia fines.

114. Every sheriff or collector in whose hands such tickets may be placed, shall collect the same in like manner as state taxes are collected. And the 4th, 5th, 6th, 7th, 11th, 12th and 13th sections of the 36th chapter of the Code shall govern in like manner as if militia fines were mentioned therein when taxes are mentioned.

Militia Fund.

115. Militia fines shall constitute a fund for defraying the expenses of the militia establishment.

116. In addition thereto, there shall be paid by every man enrolled in the reserved force, for exemption from all militia duty, except in time of invasion, insurrection or sudden emergency, the sum of fifty cents.

117. And to collect the said levy upon the reserved force, it shall be the duty of the brigade inspectors to make out tickets, charging each man, enrolled in each county or city, therewith, and place the said tickets in the hands of the sheriff or collector at the time and in the manner prescribed for tickets for fines, furnishing the auditor with a list thereof, as prescribed for lists of fines. The said tickets shall be collected and accounted for as prescribed for tickets of fines. And the amount received therefor shall be kept by the auditor distinct from other funds.

How Claims on Fund are Certified and Paid.

118. All claims on the militia fund shall be certified by the commandants of companies, within the year for which the service was rendered, to the auditor of public accounts, for payment, and if authorized by law, the same shall be paid.

Allowances to and Liabilities of Sheriffs, &c.

119. The sheriffs and collecting officers shall be allowed, for collecting and accounting for the militia fines and dues, the same commissions allowed for collecting the revenue, and the same shall be collected and accounted for at the same

time and in the same manner with like allowances for insolvents and delinquents. And the said officers and their securities shall be subject to like liabilities and recoveries for failing to collect and account for the sums hereby authorized to be received.

How Militia is called out on Sudden Emergency.

120. If a sudden invasion or insurrection shall happen in any county or city, or imminent danger thereof be apprehended, the active force shall be called on for duty, and for that purpose the commandant of any regiment, if there be one therein, or of any battalion thereof, shall be authorized to order out a part or the whole of such force within the county or city, to repel, suppress or prevent the same; and if necessary, shall call on the commandants of companies in adjoining counties for such companies under their command as may be necessary. In such case the officer making the order or requisition shall immediately report to the governor the number and description of force called out, and the cause thereof. If more than a regiment, the governor may order the proper officers to command the same.

121. To repel invasion or suppress insurrection, or to execute the laws of the land when the same are opposed by force, the governor is authorized to call out such portion of the active force as may be necessary; but no portion of such force shall be kept in service for more than six months after their arrival at the place of rendezvous.

122. When any militia shall be called into service under either of the preceding sections, they shall be subject to the articles of war which may be in force at the time for the government of the troops of the United States.

123. Any force so called into service shall be provided by order of the governor with such camp equipage and subsistence as are furnished troops in the service of the United States, and during such service shall be entitled to the same pay and other emoluments.

124. The governor shall cause to be furnished to troops called out by him an ample supply of ammunition and other munitions of war. And any officer authorized to call forth troops may provide such supply of ammunition by purchase or impressment as may be necessary, until regularly supplied by competent authority.

125. Officers in command of any corps so called out, when the same is discharged, shall account to the governor for any military equipage or stores in their custody.

Repealing Clause.

All laws relating to the militia or volunteer companies, heretofore in force, and in conflict with the provisions hereof, are hereby repealed.

Example of the Formation of Companies, Battalions and Regiments, as taken from the fourth brigade.

Number of men ascertained from Census of 1850.

Active force—2,038.

Reserved force—3,474.

COUNTIES.	No. Men.	No. Companies.	No. Men.	No. Companies.
Chesterfield, -	648	8	1098	15
Nottoway, -	155	2	291	4
Amelia, -	190	2	345	4
Powhatan, -	159	2	301	4
Cumberland, -	218	3	354	5
Buckingham, -	391	5	627	8
Appomattox, -	277	4	458	8

To ascertain the number of companies, divide by 75.

Companies—Battalions—Regiments.

COUNTIES.	ACTIVE FORCE.			RESERVED FORCE.		
	Companies.	Battalions.	Regiments.	Companies.	Battalions.	Regiments.
Chesterfield, -	8	2	1	15	4	2
Nottoway, -	2	1	1	4	1	1
Amelia, -	2	1		4	1	
Powhatan, -	2	1		4	1	
Cumberland, -	3	1		5	1	
Buckingham, -	5	1	1	8	2	1
Appomattox, -	4	1		8	2	
	26	8	3	48	12	6

ESTIMATE

Of the Active and Reserved Forces, taken from the Census of 1850—to accompany proposed Bill to Reorganize the Militia.

	ACTIVE FORCE.			RESERVED FORCE.		
	Male Population between 18 and 25.	No. of Companies.	Regiments and Battalions.	Male Population between 25 and 45.	No. of Companies.	Regiments and Battalions.
Alleghany,	177	2	1 B.	330	4	1 B.
Amelia,	190	2	1 B.	345	4	1 B.
Albemarle,	1047	14	2 R.	1600	21	1 R. 1 B.
Amherst,	343	4	1 B.	760	10	1 R. 1 B.
Alexandria,	544	7	1 R.	908	12	1 R. 1 B.
Accomack,	709	9	1 R.	1147	15	2 R.
Appomattox,	277	4	1 B.	458	8	1 R.
Augusta,	1511	20	2 R. 1 B.	2401	32	4 R.
Barbour,	711	9	1 R.	896	12	1 R. 1 B.
Bath,	175	2	1 B.	277	4	1 B.
Braxton,	203	3	1 B.	465	6	1 R.
Bedford,	1208	16	2 R.	1810	24	3 R.
Berkeley,	779	10	1 R. 1 B.	1345	18	2 R. 1 B.
Brooke,	427	6	1 R.	637	8	1 R.
Boone,	307	4	1 B.	339	4	1 B.
Botetourt,	835	11	1 R.	1407	18	1 R. 1 B.
Buckingham,	391	5	1 B.	627	8	1 R.
Brunswick,	356	5	1 B.	534	7	1 R.
Cabell,	412	5	1 B.	689	9	1 R.
Craig.*						
Calhoun.*						
Campbell,	953	13	1 R. 1 B.	1644	22	3 R.
Charles City,	125	2	1 B.	227	3	1 B.
Clarke,	287	4	1 B.	448	6	1 R.
Charlotte,	329	4	1 B.	542	7	1 R.
Caroline,	499	6	1 R.	776	10	1 R. 1 B.
Carroll,	406	5	1 B.	567	7	1 R.
Chesterfield,	648	8	1 R.	1098	15	2 R.
Culpeper,	372	5	1 B.	602	8	1 R.
Cumberland,	218	3	1 B.	354	5	1 B.
Dinwiddie,†	335	4	1 B.	618	8	1 R.
Doddridge,	204	3	1 B.	257	4	1 B.
Essex,	219	3	1 B.	375	5	1 B.
Elizabeth City,	195	3	1 B.	343	5	1 B.
Fairfax,	517	7	1 R.	912	12	1 R. 1 B.
Fauquier,	725	10	1 R. 1 B.	1154	15	2 R.
Fayette,	268	4	1 B.	480	5	1 B.
Franklin,	805	11	1 R. 1 B.	1225	16	2 R.
Frederick,	944	12	1 R. 1 B.	1513	20	2 R. 1 B.
Floyd,	449	5	1 B.	618	8	1 R.
Fluvanna,	315	4	1 B.	549	7	1 R.
Grayson,	681	9	1 R.	612	8	1 R.

* New counties. Amounts calculated in the counties from which they are taken.

† Petersburg deducted.

	ACTIVE FORCE.			RESERVED FORCE.		
	Male Population between 18 and 25.	No. of Companies.	Regiments and Battalions.	Male Population between 25 and 45.	No. of Companies.	Regiments and Battalions.
Greenbrier,	605	8	1 R.	927	12	1 R. 1 B.
Greene,	183	2	1 B.	311	4	1 B.
Greeneville,	127	2	1 B.	210	2	1 B.
Giles,	394	5	1 B.	635	8	1 R.
Gilmer,	255	3	1 B.	375	5	1 B.
Gloucester,	341	4	1 B.	548	7	1 R.
Goochland,	240	3	1 B.	451	6	1 R.
Halifax,	786	10	1 R. 1 B.	1233	16	2 R.
Hampshire,	1007	13	1 R. 1 B.	1675	22	3 R.
Hancock,	342	4	1 B.	488	6	1 R.
Hanover,	469	6	1 R.	789	10	1 R. 1 B.
Hardy,	606	8	1 R.	880	12	1 R. 1 B.
Harrison,	818	11	1 R. 1 B.	1231	16	2 R.
Henrico,*	460	6	1 R.	1127	15	2 R.
Henry,	397	5	1 B.	587	8	1 R.
Highland,	276	3	1 B.	460	6	1 R.
Isle of Wight,	312	4	1 B.	397	5	1 B.
Jackson,	508	7	1 R.	723	9	1 R.
James City,	99	1	1 company.	211	2	1 B.
Jefferson,	775	10	1 R. 1 B.	1448	19	2 R. 1 B.
Kanawha,	987	13	1 R. 1 B.	1539	20	2 R. 1 B.
King George,	161	2	1 B.	272	3	1 B.
King & Queen,	297	4	1 B.	487	6	1 R.
King William,	192	2	1 B.	320	4	1 B.
Lancaster,	125	2	1 B.	234	3	1 B.
Lee,	706	9	1 R.	914	12	1 R. 1 R.
Lewis,	653	8	1 R.	1070	14	2 R.
Logan,	250	3	1 B.	375	5	1 B.
Loudoun,	1079	14	2 R.	1833	24	3 R.
Louis,	469	6	1 R.	764	10	1 R. 1 B.
Lunenburg,	285	4	1 B.	484	6	1 R.
Madison,	319	4	1 B.	516	7	1 R.
Marion,	761	10	1 R. 1 B.	1153	15	2 R.
Marshall,	685	9	1 R.	1160	14	2 R.
Mason,	527	7	1 R.	779	10	1 R. 1 B.
Mathews,	214	3	1 B.	421	5	1 B.
Mecklenburg,	551	7	1 R.	845	11	1 R. 1 B.
Mercer,	288	4	1 B.	447	6	1 R.
Middlesex,	157	2	1 B.	256	3	1 B.
Monongalia,	849	11	1 R. 1 B.	1301	17	2 R.
Monroe,	671	8	1 R.	1023	13	1 R. 1 B.
Montgomery,	499	6	1 R.	730	10	1 R. 1 B.
Morgan,	259	3	1 B.	429	5	1 B.
Nansemond,	402	5	1 B.	647	8	1 R.
Nelson,	480	6	1 R.	673	9	1 R.
New Kent,	167	2	1 B.	270	4	1 B.
Nicholas,	291	5	1 B.	420	6	1 R.
Norfolk county,†	1015	13	1 R. 1 B.	1876	25	3 R.
Northampton,	244	3	1 B.	392	5	1 B.
Northumberland,	205	3	1 B.	390	5	1 B.
Nottoway,	155	2	1 B.	291	4	1 B.
Orange,	269	3	1 B.	444	6	1 R.
Ohio,	1364	18	2 R. 1 B.	2471	32	4 R.
Page,	484	6	1 R.	723	9	1 R.

* Richmond city deducted.

† Norfolk city deducted.

	ACTIVE FORCE.			RESERVED FORCE.		
	Male Population between 18 and 25.	No. of Companies.	Regiments and Battalions.	Male Population between 25 and 45.	No. of Companies.	Regiments and Battalions.
Patrick.	565	7	1 R.	854	11	1 R. 1 B.
Pleasants.*						
Pendleton.	422	6	1 R.	618	8	1 R.
Preston.	1275	17	2 R.	2253	30	4 R.
Pittsylvania.	1265	16	2 R.	1700	22	3 R.
Pocahontas.	243	3	1 B.	380	5	1 B.
Powhatan.	159	2	1 B.	301	4	1 D.
Prince Edward.	331	4	1 B.	503	7	1 R.
Prince George.	280	4	1 B.	256	3	1 B.
Princess Anne.	338	4	1 B.	608	8	1 R.
Prince William.	272	5	1 B.	556	7	1 R.
Palaski.	241	3	1 B.	403	5	1 B.
Patnam.	341	4	1 B.	533	7	1 R.
Raleigh.	137	2	1 B.	202	3	1 B.
Randolph.	356	5	1 B.	539	7	1 R.
Rappahannock.	439	5	1 B.	635	8	1 R.
Richmond.	244	3	1 B.	425	6	1 R.
Richie.	265	4	1 B.	446	6	1 R.
Roane.*						
Rosnoke.	380	5	1 B.	654	8	1 R.
Rockbridge.	940	12	1 R. 1 B.	1423	19	2 R. 1 B.
Rockingham.	1318	17	2 R.	1969	26	3 R. 1 B.
Russell.	762	10	1 R. 1 B.	1067	14	2 R.
Stafford.	312	4	1 B.	501	7	1 B.
Shenandoah.	949	11	1 R. 1 B.	1494	20	2 R. 1 B.
Scott.	632	8	1 R.	1042	14	2 R.
Spotsylvania.	361	5	1 B.	717	9	1 R.
Southampton.	413	5	1 B.	794	10	1 R.
Smyth.	493	6	1 R.	714	9	1 R.
Surry.	165	2	1 B.	278	4	1 B.
Sussex.	188	2	1 B.	382	5	1 B.
Taylor.	423	6	1 R.	668	9	1 R.
Tazewell.	633	8	1 R.	934	12	1 R. 1 B.
Tucker.*						
Tyler.	376	5	1 B.	602	8	1 R.
Upshur.*						
Warren.	352	5	1 B.	608	8	1 R.
Warwick.	45	1	1 company.	80	1	1 company.
Washington.	948	3	1 R. 1 B.	1334	18	2 R.
Wayne.	340	4	1 B.	506	7	1 R.
Westmoreland.	282	4	1 B.	472	6	1 R.
Wetzel.	288	4	1 B.	444	6	1 R.
Wirt.	239	3	1 B.	356	5	1 B.
Wise.*						
Wood.	664	9	1 R.	1073	14	2 R.
Wyoming.	110	2	1 B.	152	2	1 B.
Wythe.	723	9	1 R.	1068	14	2 R.
York.	117	2	1 B.	245	3	1 B.
Norfolk city.	705	9	1 R.	1317	17	2 R.
Petersburg.	496	7	1 R.	876	12	1 R. 1 B.
Richmond city.	846	11	1 R. 1 B.	2069	27	3 R. 1 B.
	71977	754		131373	1113	

* New counties. Amounts calculated in the counties from which they are taken.

RECAPITULATION.

Active force,	^	^	^	^	^	71,977
Reserved force,	^	^	^	^	^	131,373
						<u>203,350</u>

Companies:

Active force,	^	^	^	^	^	754
Reserved force,	^	^	^	^	^	<u>1,113</u>

Regiments:

Active force, about	^	^	^	^	^	94
Reserved force,	^	^	^	^	^	<u>140</u>

Estimated Receipts of the Militia System, proposed by the "Bill to Reorganize the Militia of this Commonwealth."

From reserved force, at 50 cents per man, on 131,373 men,	-	-	65,686 00
From fines on active force, on 71,977 men,	-	-	10,000 00
		Total,	75,686 00
Commission for collection,	-	-	7,500 00
Delinquents,	-	-	7,000 00
			<u>14,500 00</u>
			<u>\$ 61,186 00</u>

Estimated Expenses of the Militia System, proposed by the "Bill to Reorganize the Militia of this Commonwealth."

Pay of commissioners of revenue, at two cents per man enrolled, taking reserved force only,	-	-	-	3,555 00
Pay of brigade inspectors, twenty-seven, at \$500 each,	-	-	-	13,500 00
Pay of adjutant general,	-	-	-	1,000 00
Pay of musicians for 905 companies, at two each, at three dollars each per day, and three musters per year,	-	-	-	16,290 00
Transportation of arms for one company of each regiment, at \$30 average for each, say 130 regiments,	-	-	-	3,900 00
Arming companies with cannon, &c., say one company in each brigade, twenty-seven companies, at \$200 each, for mounting cannon, &c.	-	-	-	5,400 00
For hire of horses for artillery companies, not more than \$4 for each company at each muster,	-	-	-	324 00
Ammunition for firing salutes, and other contingencies,	-	-	-	2,000 00
				<u>\$ 45,469 00</u>

JAMES RIVER AND KANAWHA COMPANY.

Report of the Principal Engineer.

RICHMOND, Oct. 1, 1859.

GENTLEMEN,

In presenting my annual report for the past fiscal year, I regret that the inactivity in my department leaves me so little to report upon.

The only works of construction that have occupied my attention during the past year, are the Bosher's and Joshua Falls dams, and the North river improvement; and these have been very much retarded in their progress for the want of the adequate means of prosecuting them with more vigor.

At Bosher's dam the south abutment has been completed, and the north abutment raised to the level of the top of the dam. There has been a section of the dam built and coped from the north abutment 337 feet in length. No additional work has been done on the dam on the south side of the river, but preparations were made for continuing the dam, and a coffer dam was constructed, which, unfortunately, was swept away by the late fresh. The whole amount of dam now built and coped is 452 feet in length. There yet remains about 450 feet to be built, which will occupy the whole of the next year in its completion.

At Joshua Falls dam very little progress has been made. The foundation for a section of the dam 130 feet in length has been excavated, and about 100 cubic yards of masonry have been laid. The rock in the bed of the river proved to be very soft, and had to be excavated to a depth of about six feet before a sufficiently solid foundation could be procured. This work was seriously interrupted by the late fresh, which filled up the pit that was excavated, and swept off some timber, tools, &c. The condition of the company's finances has been such that this work has not been pushed forward as much as the exigency of the case demands. The old dam is in a precarious condition, and the new one ought to be built without delay. The work might be completed in one year, if enough of the means of the company could be devoted to that purpose; and I am sure, there is no object to which they could be more judiciously appropriated.

The work on the Lynchburg level still remains unfinished. It will be unsafe to raise the water works dam before the embankment on Daniel's island is raised sufficiently to protect the island against the additional head of water. An agreement has been entered into with Mr. Charles Scott to construct the embankment on Daniel's island as soon as he can withdraw a sufficient force from his contracts on the rail road.

Upon the North river improvement the following work has been done during the year:

Lock No. 4, of fifteen feet lift, completed; the abutments, walling and embank-

ment of the road bridge at the head of the lock, completed; the preparation of stone and timber and the excavation of the pit of lock No. 3; the excavation, embankment and riprap of about $1\frac{1}{2}$ mile of tow-path between dams Nos. 1 and 2.

The work remaining to be done consists of the building of lock No. 3 of 9 feet lift; one aqueduct of 15 feet span; one farm bridge; two towpath bridges; dam No. 1 to be completed; the excavation and embankment of about $2\frac{1}{2}$ miles of towpath; and the excavation and walling of the basin at Lexington. The whole of which is estimated to cost about \$ 30,000.

Surveys of New Routes.

The adopted route for the James river and Kanawha canal across the Alleghany mountains was first selected by Capt. Wm. G. McNeil, U. S. topographical engineer, who made instrumental surveys in the year 1827 of all the various passes of the Alleghany that gave any promise to his experienced eye of a successful transit. The good judgment displayed in this selection has been confirmed by the various surveys both for canal and rail road routes which have since been made by the engineers of this company and of the state. It is the route that was selected by Mr. Charles Ellet, jr. for the rail road from Covington to the Kanawha, after the examination of all the routes supposed by him to be feasible. The same route was adopted by Mr. Charles B. Shaw, state engineer, and also by Mr. Charles B. Fisk, after the most elaborate surveys of all the other competing routes.

When the plan of a continuous water line across the Alleghanies was proposed by Joseph C. Cabell, Esq., a careful survey of the summit level was made by Mr. E. H. Gill in 1841; and no other route appears to have been thought by him worthy of an examination. In the year 1851 a still more careful and elaborate survey of the pass of the Alleghany between Covington and the Greenbrier river was made under the direction of Col. Walter Gwynn; and the same route was approved and adopted. But nevertheless, in spite of the concurrent approval by all of these eminent engineers, of this route as the best, and in fact the only practicable one, other routes have of late been warmly advocated as not only practicable, but superior to the adopted route. The most prominent of these are, 1st, the route up Potts' creek to its summit, and thence down Big Stony creek to New river; and 2d, the route up Potts' creek, and then across to Second creek; and thence down Second creek to the Greenbrier river. These two routes have been advocated by Governor Wise with such earnestness, and the propriety of their being examined so strongly urged upon the directors, that a survey was finally ordered, and has been made. I conducted the survey in person, being assisted by a corps of graduated cadets from the Virginia military institute, who generously volunteered their services for the occasion. The names of these young gentlemen, to whom the company are so much indebted for their disinterested and valuable aid, are E. S. Hutter, who acted as compassman, Joseph P. Minetree, leveler, O. C. Henderson, W. L. Wingfield, John W. Kerr, and T. M. Boyd, rodmen and chainmen. I also received valuable aid from Mr. Chas. Ellis Munford of Richmond, who likewise volunteered his services. As I had an opportunity on this survey of testing the value of the education and train-

ing given to the cadets of the Virginia military institute, when applied to the practical duties of life, I avail myself of this occasion to say, that I have never co-operated with any set of young men who displayed as much aptness for the new duties assigned to them, more industry or better discipline, or who were so able to endure the labors and hardships of camp life and a reconnoitering survey.

Potts' creek is one of the boldest tributaries of Jackson's river. Its length from its mouth to its source, by the surveyed line, is $44\frac{1}{2}$ miles. The mouth of the creek is 1,185 feet, and its summit 2,844 feet above tide water, making the total fall from the summit to the mouth of the creek 1,659 feet, or an average fall of about 38 feet per mile. The average fall, however, for the first 40 miles above its mouth, is 26 feet per mile, and the last four miles next to the summit have an average fall of 150 feet per mile.

In order to compare this route with the adopted route, it is necessary to assume for it the same height of summit level of the canal, or the equivalent amount of lockage up to the point of tunneling through the mountain, and then compare the length of the tunnels on the respective routes; or the lengths of the tunnels being assumed to be the same, to compare the height of the respective summit levels, or total amount of lockage.

Upon the adopted route the assumed summit level is 1,916 feet above tide, and the length of the tunnel is $2\frac{1}{4}$ miles.

Upon the Potts' creek route we arrived at the same summit level or tunnelling point, at a distance of 31 miles from the mouth of the creek, and 13 miles from the dividing ridge. We thus have an assurance of a tunnel 13 miles long upon one side of the ridge only; how long it would be upon the other side, I did not have either the time or the curiosity to ascertain.

Taking the other view of the question, or assuming the same length of tunnel as that on the adopted route, we would have to ascend the creek 568 feet higher, in order to pass through the mountain with a tunnel $2\frac{1}{4}$ miles long, which would bring the summit level to the height of 2,544 feet above tide. Such a great increase of lockage alone would be sufficient to condemn such a plan, and the great height of the summit level would throw it out of the reach of any adequate supply of water either from Potts' creek or any of the adjacent water courses. In no view of the case, then, can the Potts' and Big Stony creeks routes compare favorably with the adopted route, or be considered practicable.

The Potts' and Second Creek Route.

Assuming the same height of summit level, that is, 1,916 feet above tide, when I arrived at that height upon the waters of Potts' creek, I turned off with a tunnel line across Peters' mountain to the valley of Second creek, with a view of descending that stream until I arrived again at the same level, and thereby ascertaining the length of tunnel that it would take to connect the two creeks upon that level. I followed this line for $10\frac{1}{4}$ miles, and then finding the creek to be 227 feet above the summit level, and that I would have to descend it some four or five miles further before I reached that level, I concluded that any further pro-

secution of this line would be a waste of time and labor. I therefore abandoned it as impracticable, it being made evident that if these two creeks were ever to be connected by a canal, it would have to be done on a much higher level than the assumed summit level.

At the point where the tunnel line was run across Peters' mountain, the valley of Potts' creek is about 500 feet lower than that of Second creek; which accounts for the great length of tunnel required to connect the two streams. To reduce the length of the tunnel, it is obvious that we must cross the mountain at a point where the two creeks approach nearer to the same level, that is, higher up on Potts' creek, and lower down on Second creek. The most available point, and the only one that approaches practicability, is at the Gap mills on Second creek. Here the surface of Second creek is 245 feet higher than that of Potts' creek, and the two streams might be connected by a tunnel $4\frac{1}{2}$ miles long. Upon this line the summit level of the canal would be 2,294 feet above-tide, and 378 feet higher than the present summit, and of course involving that much more lockage, on both sides of the mountain. Neither would there be afforded an adequate supply of water for feeding the summit level, for the canal would leave the valley of Potts' creek only about nine miles below its source, where the area of drainage would be at a liberal estimate, about 36 square miles, and the area of drainage that would be available on Second creek would be about 12 square miles, making the total area of drainage only about 48 square miles, an amount inadequate for the supply of the canal.

Comparing this route then with the adopted route, we have a tunnel $4\frac{1}{2}$ miles long, against a tunnel $2\frac{1}{2}$ miles long; 378 additional feet of lockage; 48 square miles of drainage against 157; an inadequate supply of water against a superabundant supply.

I have not said any thing about the comparative length of the two routes, because, finding that in all other respects this Second creek route was so unfavorable, I did not deem it necessary to measure its whole length. But assuming the unmeasured distance to be 14 miles, which is nearly correct, the Second creek route is about 10 miles longer than the adopted route.

Respectfully submitted.

E. LORRAINE,
Chief Engineer

Pres. and Directors J. R. & K. Co.

Report of the President and Directors.

RICHMOND, Oct. 24, 1859.

GENTLEMEN,

The board of directors present their report of the condition of the company for the year ending 30th September 1859.

Of the Richmond dock, it affords them pleasure to say, that there has been an increase of \$4,739 75 in the revenue; and in the number of boats and vessels which have entered the dock, an increase of 310, compared with the previous fiscal year. The gain of revenue, in the five years that the dock has been in operation, is 40 per cent., comparing the first year and the last.

The increase of the trade with Baltimore is particularly observable. Although another first class steam boat has been added, making a tri-weekly line between Richmond and Baltimore, the profits of which are believed to be highly satisfactory to the owners, the number of vessels which entered the dock with cargoes from Baltimore, during the years 1857, 1858 and 1859, has been respectively 31, 79 and 110.

Further additions have been made to the number of barks owned in Richmond, and regularly employed in the Rio trade; and the article of coffee imported from Brazil, which was specially noticed in the last annual report, shows an increase of 12,658 bags—the number of bags imported in 1858 having been 20,479, and the number in 1859, 33,137.

There was an increase in the receipts of guano during the year, of nearly 2,000 tons, and the receipts of lumber rose from 6,941,423 feet to 27,539,423 feet.

In the outward trade, the board remark with satisfaction, because indicative of the progress of the industrial interests of Richmond, an increase of more than 500 bales of domestics, of more than 4,000 kegs of nails, of nearly 1,000 tons of iron spikes, and a shipment of 72 steam saw mills.

Statements from the collector, showing the principal articles of the outward and inward trade, and the number of arrivals and departures, are herewith communicated.

The receipts and disbursements on account of the dock have been as follows :

Received,					
From dockage,	-	-	-	-	46,415 87
Disbursed,					
For expenses and repairs,	-	-	3,597	93	
For salaries of agents,	-	-	4,360	61	
					<u>7,958 54</u>
Net income,					<u>\$ 38,457 33</u>

An expenditure of \$1,545 79, chargeable to the Tide water connection, has been incurred, resulting from the necessity of raising the dock wall and providing new wharfing, as the regrading and paving Water street has progressed, which has been extended from the eastern line of 20th street to the upper key below 23d street.

The receipts from lock tolls have been \$2,714 09, and the disbursements on account of the five locks of the Tide water connection, for repairs, \$110 79; for salaries of agents, \$577 34.

The stockholders are not unaware of the extreme anxiety which the board of directors have felt for several years past, growing out of the embarrassed condition of the finances of the company. The struggle which was made by the board to continue the contracts for work on the third division during the years 1855 and 1856, in the hope that the legislature would make provision for extending the improvement to Covington: the measures adopted for completing the dock, the Tide water, the South side and the Rivanna connections, and for rebuilding the New Canton bridge; for constructing the Lynchburg basin and feeder canal, and for raising the Lynchburg level; for completing the North river improvement for effecting some improvement in the navigation of the Kanawha river, and for reconstructing the old dams, known as the Cushaw dam, Grant's dam, Boshers' dam and the Joshua falls dam, across the James river; and the enormous loss resulting from the freshet of May 1857, have been duly reported to the stockholders at successive annual meetings. These things, the results either of circumstances over which the board could have exercised no control, or else of a policy which seemed, if not unavoidable, so connected with the interests of the company as to amount to an imperative duty on their part, had resulted in a floating debt which gave the board perpetual concern, difficulty and embarrassment.

In evidence of their disposition to aid the company, and to afford every facility in their power to the community affected by the improvement, it may not be inappropriate to mention that the president and five of the directors negotiated at one time, upon their individual endorsements, with the banks in Richmond, a loan of one hundred thousand dollars for the accommodation of the company. While the whole of this debt has been paid, they are still responsible, upon similar endorsements, for a considerable amount. It is not, however, so much the pressure from this source, as from the large arrearage, due by negotiable paper of a business character, and by bonds, pay rolls and accounts constituting the "floating debt," to which the board now refer; and they therefore call the attention of the stockholders and the legislature to the facts stated in this connection.

At the very time of your last annual meeting the board were engaged in anxious consultation on these subjects. At a meeting which took place three days after your adjournment, they adopted resolutions looking to a system of thorough retrenchment. At subsequent meetings, held in November and December, a system of retrenchment was entered upon, which has been continued through the year and has resulted in various changes of officers as well as of expenditure.

The office of dock master was abolished, and the duties performed by him were assigned to the collector on the dock, without increase of salary.

The salary of the keeper of the ship lock, who also acted as master carpenter, was reduced to \$1,000; and subsequently, upon the death of Samuel P. Lambard, to \$450.

The dredging force on the Tide water connection was dispensed with.

The office of agent on the Tide water connection and first level of the canal was abolished, and the duties performed by him distributed between the keeper of the ship lock, the inspector at Richmond and the superintendent of repairs on the first division of the canal.

The salary of the keeper of locks 4 and 5 on the Tide water connection was reduced to \$300.

The squads for common labor on the first division of the canal were reduced to four.

The squads of carpenters on the same division were reduced to two.

The squads of masons on the same division were reduced to one.

The salary of one of the master carpenters was reduced to \$600, and that of the other to \$650, and the salary of the master mason to \$600.

The salaries of the superintendents of repairs on the first and second divisions of the canal were reduced each to \$1,200.

On the second division, the squads were modified and reduced to one of carpenters and three of common laborers, and the salaries of the overseers reduced to \$250.

The salary of the inspector and keeper of the clearance lock at the mouth of the North river was reduced to \$500.

The salary of the toll gatherer at Lynchburg was fixed at \$1,000, and that of his clerk at \$400, and the office of second clerk was dispensed with.

The salary of the agent on the Blue Ridge turnpike and ferry, who is also keeper of lock No. 12, was reduced to \$400.

The salary of the agent on the western improvements was reduced to \$800.

The force employed on the navigable portion of the North river improvement was ordered to consist of two white carpenters and six slaves.

Modified arrangements were made for prosecuting the work under the contracts for reconstructing Boshers' dam and the Joshua falls dam; and the construction of a bridge at the Blue Ridge ferry was dispensed with until the further order of the board.

The convicts on the North river improvement were hired to a contractor, who also rented or purchased the buildings, implements and supplies provided by the

company for the work on that improvement, and stipulated to complete the improvement in the manner required by law, and to receive his pay in the bonds of the company, payable five years after their date, except the sum of \$10,000, which he was to receive in negotiable notes, according to the progress of his work.

In connection with these changes, it was made the duty of the chief engineer to exercise a general superintendence and inspection of the line of the canal, when his professional duties would permit, and to report to the board all delinquencies which he might perceive in the agents and hands upon the line, and all work omitted which ought to have been done, and all new work required; and to enable him to perform these duties, he was instructed to pass over the line from Richmond to Buchanan, at least once in two months.

Comparing the existing organization with that of the 31st January 1858, reported by the president to the speaker of the house of delegates, and published with the proceedings of the stockholders at their last annual meeting, a reduction has been made of ninety-two in the number of officers, agents and employees in the service of the company, and a diminution of \$28,798 in the compensation annually paid to or for them.

From this detail it will be obvious that the board were determined to reduce, and have reduced the expenses of the company wherever practicable and proper, and have suspended all work not necessary to the safety of the line and the maintenance of navigation. If they have committed involuntary error, it has been in running some risk by reducing perhaps too much the laboring and mechanical force.

The office of agent on the Tide water connection and first level of the canal having been as thus stated abolished, the board have no subordinate report to submit in that department of the company's affairs.

Reports from the superintendents of repairs on the first and second divisions of the canal, and from the chief engineer, are herewith submitted.

These documents show, that notwithstanding the many adverse circumstances affecting the administration of the company, the main improvement has been kept in general good order. Besides the financial embarrassments already adverted to, the winter and spring were remarkable for almost constant rains, and the usual summer storms were not only frequent, but in several cases extremely violent. On the 16th of September occurred a freshet in James river higher than any since the memorable flood of 1857.

Various casualties have occurred, resulting in an aggregate interruption of the navigation of about thirty days, exclusive of the regular suspension of ten or twelve days for the purpose of systematic repairs. On the first division, three culverts under the canal were carried away at different times by swollen streams; two breaches in the towpath were caused by muskrats; and two sets of lock gates were broken down by a packet boat. There was no casualty worthy of special notice on the second division.

The accident caused by the packet boat at lock 17, on the Brema estate, sixty-six and a half miles from Richmond, affords evidence of the convenience, if not expediency of the squad of carpenters formerly stationed at Scottsville, which was abolished by the board under their system of retrenchment. In one direction, there was no squad of carpenters nearer than 63½ miles, and in the other, none nearer than 55 miles. Before information could be conveyed to these distant points, and the master carpenters, with their forces and the requisite timbers, tools and appliances, could be assembled at the place of action, traveling as they necessarily do very slowly in square end boats, much time had elapsed, to the great inconvenience and annoyance of the through trade, and a corresponding loss of revenue to the company.

The board regret to say that the anticipations which they indulged at the date of their last annual report, of an increase of revenue, have not been realized. While there has been a gain in the tonnage during the fiscal year of 9,304 tons or 4.7 per cent., there has been a falling off in tolls of \$30,683 84, or 14 per cent. Independently of other causes, this is the result in part, as the board are persuaded, of modifications in the tariff of tolls, which they had hoped were at an end. Previous to your last annual meeting, under the tariff of July 1858 and its modifications, there seemed to be a steadily increasing business on the canal, and there was an actual gain of revenue for the quarter ending the 30th Sept. 1858, compared with the corresponding quarter of the preceding year, of \$3,051 25. The quarter ending 31st December, however, showed a falling off of \$15,132 45 in tolls, though only of 3,050 tons in freight.

In the month of November, a convention was held at Chattanooga, Tennessee, composed of delegates from the several rail road and other companies forming the connection between New York and Memphis. The James river and Kanawha company were invited to participate in that convention, and it was the purpose of the board to be represented through the president, but his official duties detaining him, Messrs. Robert Edmond of this city and Francis B. Deane, jr. of Lynchburg were requested to act for the company. A tariff of through rates on goods and produce was there adopted, to go into effect on the 1st March 1859, over the Norfolk and Petersburg, the South side, the Richmond and Danville, the Virginia and Tennessee, East Tennessee and Virginia, East Tennessee and Georgia, Nashville and Chattanooga, and Memphis and Charleston rail roads. A classification of goods having been agreed upon, the proportion of the entire through rate due to each road, or other line of transport, from New York to Memphis, was then assigned. If the goods started from New York, 61 cents were allowed on first class goods, as the proportional charge for reaching Lynchburg; if they started from Norfolk, 41 cents were allowed; if from Petersburg, 25 cents; and if from Richmond, 25 cents. These charges were to include every expense between the termini. Thus, a receipt was to be given in New York for goods there shipped, and they were to be delivered to the consignee in Memphis, upon his paying \$2 16 for every 100 pounds of first class goods; \$1 68 for second class, and \$1 36 for third class goods. The company at the point of delivery was to act as collector for all the companies over whose line the goods passed—and settlements were to be made monthly.

A deputation from this convention came to Richmond, and had more than one conference with the executive committee of our board, suggesting that the James river and Kanawha company should unite in these arrangements. The committee replied, that the suggestion presupposed a state of things which does not exist upon our line. The James river and Kanawha company is not a close corporation as a rail road company is; its canal is a highway, open to all who choose to navigate it, upon the payment of certain prescribed tolls. The canal company is not a carrier of goods, owns no boats, makes no charge for transport, and exercises no control over the boats, their owners or crew, except for purposes of police, the safety of the improvement and the collection of toll. It would be unreasonable to ask the canal company to be responsible for goods placed on board of boats possibly insecure, in the charge of agents possibly unfaithful, over whom it could exercise no authority or control. Besides, the credit system would be a departure from the uniform and well established policy of the company in respect to the collection of tolls. On the other hand, the rail road company is the carrier—has the exclusive use of its road—owns the entire motive power—exercises control over cars, agents and all persons engaged in the transport, and delivers the goods from its depot only upon being paid its rates in full.

While, for these and other reasons, the board deemed it prudent not to unite in the scheme of the Chattanooga convention, we nevertheless said, we will allow a drawback, or abatement from the usual tolls, in favor of any party who will make such an arrangement, so far as the canal is concerned.

This permission, which is alike free to all, has been principally availed of by a prominent forwarding and commission merchant on the dock. Commencing in February, the result has been :

Merchandise—2,230,135 lbs :

Toll on the same,	-	-	-	-	3,255 99
Less, drawback, 7 cents per 100 lbs.	-	-	-	-	1,561 09
					<u>\$1,694 90</u>

Flour in barrels—15,045 bbls. weighing 3,249,720 lbs :

Toll on the same,	-	-	-	-	3,558 44
Less, drawback, 5 cts. per bbl.	-	-	-	-	752 25
					<u>\$ 2,806 19</u>

Flour in bags—2,234 bags, weighing 214,464 lbs :

Toll on the same,	-	-	-	-	234 34
Less, drawback, 1½ cts. per bag,	-	-	-	-	33 51
					<u>\$ 200 83</u>

Wheat—7,987 bushels, weighing 479,220 lbs :

Toll on the same,	-	-	-	-	524 74
Less, drawback, 1½ cts. per bushel,	-	-	-	-	119 80
					<u>\$ 404 94</u>

Rail road iron—2,520,100 lbs :

Toll on the same,	-	-	-	918 80
Less, drawback, 1 cent per 100 lbs.	-	-	-	252 01
				<u>\$ 666 79</u>

Aggregate weight 8,693,639 pounds or 4,346.8 tons, paying a toll of \$8,492 31, entitled to a drawback of \$2,718 66, yielding a net revenue of \$5,773 65. The abatement from the usual toll is therefore nearly 33½ per cent., and, the entire tonnage of the line for the year being 206,295 tons, the proportion affected by this drawback is about one forty-seventh part.

The net revenue thus shown does not, however, represent the entire benefit derived by the company from the through trade passing over its line; as, besides this, which is derived from the canal tolls alone, there is the lock toll of five cents per ton, and the dockage, which being specific, cannot readily be ascertained in this case, but may amount to possibly \$1,100, additional. Nor does the aggregate tonnage thus shown represent the entire through trade, since the drawback being allowed on first class goods only, the statement does not embrace those of the second and third classes, which of course commonly enter into an assorted stock.

Some objection has been made that this action on the part of the board is a discrimination against Richmond in favor of the northern cities. Admitting it to be so, the board regard it as the means of retaining or attracting to the canal a trade which would probably otherwise be lost. The rates adopted at the Chattanooga convention were determined with reference to known rates on competing routes—as for instance, from New York by sea to Charleston or Savannah, and thence by rail to the intersection of the southwestern line at Chattanooga—or from Baltimore, by rail way to Wheeling or Parkersburg, and thence by steam boat to Nashville or Memphis. Superiority is claimed for the route through Virginia, in reference to which President McDaniel uses this language: “There is now a continuous rail from the waters of the Chesapeake to the Mississippi river. This line is emphatically a continuous rail. The several roads are not only of the same gauge, but at the several termini are united, and the freight and passenger cars are run side by side. The transfer of freight and passengers is made without difficulty or hindrance—free from incidental charges, over a line of nine hundred and fifty-six miles of road.” The water line is parallel to that portion of the rail way line extending from Norfolk to Lynchburg. It was the interest of our company to secure, if possible, the traffic which might otherwise pass over that portion of the through route, and the board, under the instruction of the stockholders of the 8th April 1858, felt no hesitation as to the course they ought to pursue.

The business of the canal would have been larger during the year, but for the disasters of the 23d June and 20th September. In the former case, there was an unusual accumulation of freight at both Lynchburg and Richmond, ready for shipment, in anticipation of the suspension which it had been advertised would take place on the 3d of July for the purpose of repairs; and in the latter case, the fall trade of Richmond being at its height, there was a demand for boats which

could scarcely be supplied. In both cases, it is known that considerable quantities of freight, intended for the canal, were diverted to the rail roads.

The receipts and disbursements on account of the canal from Richmond to Buchanan have been as follows :

Receipts :

From tolls,	-	-	-	-	171,953 29
“ lock tolls,	-	-	-	-	2,714 09
“ rents,	-	-	-	-	14,087 18
“ penalties,	-	-	-	-	307 64
					<hr/>
					189,062 20

Disbursements :

Expenses and repairs :

Five locks,	-	-	-	110 79
1st division,	-	-	-	75,630 71
2d “	-	-	-	21,769 71

Salaries of agents :

Five locks,	-	-	-	577 34
1st division,	-	-	-	13,400 85
2d “	-	-	-	5,337 50

General administration :

Salaries of officers,	-	-	6,900 00
Pay and mileage of directors,	-	-	1,199 18
Expenses of meetings of stockholders, legal expenses, printing, &c.	-	-	2,907 48

Construction :

Lynchburg basin,	-	-	248 18
“ feeder canal,	-	-	6,593 23
“ level	-	-	6,775 16

141,450 13

Net income, \$ 47,612 07

It will be observed, that the total expense for the general administration of the company is charged to this account.

The toll gatherers' statements show the actual tonnage, or gross weight of the property conveyed on the canal, to have been 206,295 tons; which is equivalent to 15,946,077 tons conveyed one mile, and equivalent to 81,154 of through ton-

A trade in cotton has been inaugurated, which promises to grow into importance. Consignments have been made by planters in North Alabama, Mississippi and Tennessee, with the view of testing Richmond as a market. The result is believed to have been satisfactory. Memphis is one of the recognized cotton marts of the country; the cotton sold there enjoys a high reputation; the number of bales received there has varied, for the last eight years, from 163,000 to 295,000 per annum. The number of bales shipped to the northern markets in 1857 was 28,000; in 1858, 82,000. Comparing the advantages of route and market, by the lights now before us, there is reason for indulging the belief that this inland trade will find a centre here, which will prove of consequence to our improvement.

There is another interest which the board ought not to pass in silence. Extensive iron works have been located at Westham, on the canal, five miles above Richmond. Commenced in February last, they are expected to be finished early next year. The object of this enterprise is the production of pig iron from the ores. The stack or furnace for smelting operations, is of large dimensions, and built on the most improved plan that practical results have yet suggested. The machinery for the production of blast is of great power. Immense buildings are being erected to hold the iron ores, coal, limestone, &c., with machinery for unloading boats, and coke ovens for carbonizing the coal. The cost, including the opening of ore banks, is estimated at \$ 75,000. It is calculated that the production of pig iron will be about 10,000 tons per year, with one stack or furnace. The establishment, however, is designed for a pair of furnaces, which will double the production. The iron ores and limestones or marls are obtained at various points on the canal, at distances from the furnace varying from 40 to 180 miles. The quantity required at present for a single stack will be about 25,000 tons of iron ore per annum. The limestone or marls used will be about 5,000 tons per annum. The coals, of which about 25,000 tons per annum will be required, are to be obtained from the Richmond coal field, which crosses the line of the canal eight miles above Westham.

Still another advantage to the water line has been lately developed, in the discovery of the black oxide of manganese. This compound, which is of considerable consequence in the arts, and particularly in the production of chlorine for the manufacture of bleaching powders, and also in furnishing oxygen gas for other chemical uses, has been found to occur abundantly on the North river, and on the main line between the mouth of the North river and Buchanan. It is attracting attention, and capital is seeking investment in it. Since the first week in September, when the first shipment was made, to the present time, including the suspension of navigation which resulted from the casualty of the 20th of September, about 420 barrels have been received at Richmond by the canal, shipped hence to New York, and thence to Europe.

An interesting paper, kindly furnished by Mr. S. Herries De Bow, a practical miner and geologist, in regard to the mineral resources of the country lying on the line of the James river and Kanawha canal, is herewith communicated.

On the South side connections, the receipts have been \$ 368 75; the disburse-

ments—for insurance, \$450; for superstructure of the New Canton bridge, \$4,175 43.

On the Blue Ridge turnpike road and ferry, receipts, \$182 89; disbursements, \$676 55.

The Rivanna connection sustained damages by the September freshet, but not of a serious character. The president of the Rivanna navigation company reports that that improvement seems to be thoroughly tested as to its capacity to resist freshets, no dam, lock or abutment having sustained injury since the completion of the work to its present point. It is much to be regretted that the improvement is not completed to Charlottesville.

The suit instituted by Stillman & Ashlin against the James river and Kanawha company in 1857, for damages alleged to have resulted to their property from the works of the company in 1854, was decided at the September term of Fluvanna circuit court, and a judgment recovered for \$2,000. This suit involved the important principle of the liability of the company for damages, resulting from extraordinary floods, after the company has carefully and skillfully constructed its works, according to law, and paid for its privileges as required by law.

In the preceding part of this report, you have been informed of the arrangements made with a contractor for completing the work on the North river improvement. The transfer of force was not made until about the 20th of January. The engineer's report will show the amount of work done during the year, and the amount remaining to be done. The former involved an expenditure of \$24,317 96; the latter is estimated to cost about \$30,000.

Upon the recommendation of the chief engineer, the board changed the plan of improvement for the basin and connecting works at Lexington; and after a personal examination, determined to purchase certain valuable property adjacent to the town, in lieu of resorting to assessment by law. The terms having been arranged, the bond of the company for thirty thousand dollars, payable five years after the first day of July 1859, with interest at the rate of six per cent. per annum, payable semi-annually, was executed and delivered to Mr. Samuel F. Jordan, the proprietor, in consideration of which he conveyed to the company all the property in question. The board expect to sell such portion of it as shall not be required for the use of the company, and with that view, the whole has been laid off into lots, and a survey and plot made by the chief engineer. Included in the purchase is a bridge over the North river, which the board propose to offer at a fair price to the Board of public works, as the proprietor of the Junction valley turnpike, with which it connects. The revenue from this bridge last year amounted to between five and six hundred dollars.

In January General Layne resigned his office as agent on the western improvements, to take effect on the 15th of March. Mr. Albert Michaels, who had served acceptably in the office of agent on the Tide water connection and first level of the canal, was appointed to fill the vacancy, and entered upon the discharge of his duties in March. His report is herewith submitted.

The long continued rainy season, commencing in November, so impaired the condition of the Kanawha turnpike road, that by the close of December it had become on some sections almost impassable. The agent of the stage company residing in Lewisburg, availed himself at that time of the provisions of the Code, which authorized him to apply to a justice to summon freeholders to meet on those sections and examine the same, with the view to suspend the collection of tolls. Thereupon, the agent of the road, in order to avoid similar proceedings, which would be requisite, for the resumption of tolls when the sections should be put in good repair, directed the gates contiguous to them to be thrown open, without awaiting the meeting of freeholders.

The weather throughout the winter and spring continuing unfavorable, it was late before the road could be put in such repair as to authorize the company to demand and receive the lawful tolls.

At considerable expense, and no small difficulty in obtaining labor and supplies, the road was brought into fair condition by the time the summer travel commenced; but the heavy rains in September, previously referred to, which were destructive alike to rail roads, canals and turnpikes, again washed the road bed in many places, carried off the bridge over the Little Suel river, swept the trussels from under the Howard's creek bridge, and caused minor damages to other bridges upon the line.

General Layne having brought into his final settlement sundry accounts which had been long outstanding, received credit for \$4,596 66 paid by him, in part for expenses and repairs, and due to him, in part for salary; and at the same time accounted for \$2,672 54 tolls collected.

Mr. Michaels having received from his predecessor debts to be collected, amounting to \$811 84, has, in addition to this sum, since collected tolls amounting to \$4,423 94, making his receipts \$5,235 78, while his expenditures on road, bridge and agency accounts, have amounted to \$4,293 66.

It is presumed that the committee of eleven appointed by the stockholders at the last annual meeting, to decide upon a plan for the improvement of the navigation of the Kanawha river, will report their action to the present meeting. The board will therefore only briefly state, that the committee did not finally act until the 24th of February, when they adopted the following resolutions:

"1. Resolved, that the plan of Charles Ellet, jr., for the improvement of the Kanawha river, be and the same is hereby adopted, and that the said plan be carried out in part, as soon as practicable, by the construction of dams and sluices on the Kanawha, in such manner as shall be adapted to the accommodation of the local trade, and to the future extension of the water line to the Ohio, making the latter the paramount object of such improvement.

"2. Resolved, that the plan of improvement reported by John A. Byers, on the 26th of December 1858, and approved by the Kanawha board, being in conformity with Mr. Ellet's plan, is hereby adopted as a part thereof, and its immediate execution is recommended to the president and directors of the company."

Mr. Ellet's report was submitted at the last annual meeting; Mr. Byers' report is herewith submitted.

The foregoing resolutions having been communicated to the board of directors on the 26th of February, the board on the same day adopted the following, to wit:

1. Resolved, that for the purpose of carrying out the said resolutions, the president be authorized to issue bonds or certificates of debt, according to the provisions of the second section of the act of the general assembly of Virginia, passed 15th February 1858, to the amount of four hundred thousand dollars; and for securing the payment of said bonds or certificates of debt, the president be authorized to execute a deed of trust to James Lyons and William H. Macfarland, as trustees, according to the third section of said act.

2. Resolved, that the form of the bond which was adopted by the order of the 16th January 1857, for the purpose of raising money for the improvement of the Kanawha river, be now adopted, and the same endorsement, which was made upon that bond, be made upon the bonds above ordered, *mutatis mutandis*, and that the same be printed, except the signatures of the president, secretary and trustees.

And at a subsequent meeting, to wit, on the 30th of March, it was ordered that the bonds be issued for one thousand dollars each, and that they be dated on the 1st day of April 1859.

At the January meeting of the Kanawha board, Mr. Carr, president *pro tempore*, and Mr. Jeffries, a member of that board, were appointed a committee to negotiate the sale of the bonds when issued, for the improvement of the Kanawha river, and in case the committee should not themselves succeed in selling the bonds, then Mr. Carr was fully authorized and empowered to engage the services of some other agent to effect such sale.

Messrs. Carr and Jeffries came to Richmond the latter part of January, and requested the board to issue the bonds of the company to the amount of \$300,000 for the purpose of carrying out the plan of improvement reported by Mr. Byers; but the board not feeling authorized to anticipate or forestall the action of the select committee appointed by the stockholders, declined to do so.

At this point it may be well to remark, that the board are advised and believe that under the act of February 1858 authorizing a loan for the improvement of the Kanawha river, but one mortgage or deed of trust can be given; the power to mortgage, and thus to provide security for any loan that might be authorized would therefore be exhausted by one deed; and consequently, the board deemed it desirable to include in the deed of trust proposed to be given, as provided by their resolutions of the 26th February, an amount sufficient to accomplish the object recommended to the president and directors by the select committee, in their second resolution of the 24th February. The bonds were expected to be sold at ninety cents in the dollar, except as to fifteen per cent. of the cost of the work under Mr. Byers' plan, which a contractor had proposed to take at par.

Besides making allowance for this anticipated discount, and for the well known uncertainty of estimates, resulting from inherent difficulties, in all such cases, the board desired to reimburse, out of the proceeds of the loan, a large sum appropriated from the general resources of the company for the improvement of the Kanawha river since the 1st day of July 1856. This sum, at the close of the fiscal year, amounted to \$15,411 61, not including \$1,933 65, allowed by the board, but yet unpaid.

The resolutions of the select committee and of the board, adopted in February, having been communicated to the Kanawha board, Mr. Carr again came to Richmond about the last of March; and on the first day of April a deed of trust, prepared pursuant to the order of the board, was duly executed and acknowledged by the president, and Messrs. Lyons and Macfarland, trustees, and a copy of this deed forwarded by mail to Mr. Carr, who had on the preceding day left Richmond for the purpose of endeavoring to dispose of the bonds in some of the northern cities.

Mr. Carr, after his return to Kanawha, having reported that he had been unable to negotiate any part of the loan of \$400,000 upon the security offered, and having, by a letter dated the 15th of May, requested the board to authorize a loan for a smaller sum, and the deed of the 1st of April not having been recorded, the board did, at their meeting on the 11th of June, authorize the issue of bonds to the amount of \$300,000 only. But these bonds not having been sold in whole or in part, and the improvement of the river contemplated by the act of February 1858 not having been, as they conceived, commenced in good faith, and the act providing that unless the improvement be so commenced on or before the first day of July 1859, it should then expire by its own limitation, the board felt constrained to declare, and did declare, at a meeting held on the 14th of July, that in their opinion the act had expired and the Kanawha board no longer existed as a legal institution, and the president was directed to resume the control of the Kanawha river, and to take steps to secure the collection of the tolls thereon.

For reasons not necessary to be here stated, but prominent among which was the desire of the president to abstain from any act that might seem to be unfriendly on the part of the board toward the improvement of the Kanawha river, the resolutions of the 14th July were not communicated to the members of the Kanawha board until the 5th of September; on the 17th of September resolutions were adopted by those members declining to surrender the trust confided to them as a board, and setting forth that the work done under their orders and in compliance with the resolution of the stockholders of the 26th October 1858, was, in their opinion, sufficient to prevent the expiration of the act of the 15th February 1858.

No meeting of the board having taken place since these resolutions of the 17th September were received, until within a few days past, the board deem it becoming in them to remit the whole subject to the judgment and instructions of the stockholders.

The tolls on the Kanawha river have amounted to \$11,982; of which only \$6,395 20 were received in cash. The disbursements have been—

On old improvements :

Expenses, repairs and agency,	-	-	4,881 05
Expenses of Kanawha board,	-	-	1,840 06

6,721 1

On new improvements :

Pay and expenses of engineers,	-	-	1,649 66
Salary of agent,	-	-	233 33

1,932 9

Total,

\$8,654 1

A toll office has been established at Point Pleasant, the returns from which show, that from the 1st of January to the 30th of September, the sum of \$1,174 4 was collected on freight descending the river, the collector not being authorized to demand tolls upon the ascending trade.

When the board, by resolutions adopted nearly four years ago, proposed to borrow \$350,000 for the improvement of the Kanawha river, and made a special pledge of the tolls for the purpose of securing the bonds then authorized to be issued, and stipulated that they would, as far as practicable, assess and collect such tolls as would raise a revenue adequate to the payment of the bonds according to their face, they expressly ordered that thenceforward all tolls should be collected in cash. Nevertheless, the delinquent list at this time amounts to \$11,178 49, independently of the debt accrued prior to the 1st day of July 185

A decision has been had in the case of Stewart Eagle. The circuit court affirmed the judgment of the county court of Kanawha, rendered in favor of Eagle, for \$5,400. Upon the petition, however, of the company for a writ of supersedeas, the court of appeals have allowed the writ, and the requisite bond has been given.

More than two years ago, suggestions were pressed upon the board for changing the direction of the canal from the adopted route up Dunlap's creek towards the Greenbrier, to a route up Potts' creek towards the New river. Gentlemen familiar with the country from observation, urged that the head waters of Potts' creek, which runs eastwardly into Jackson's river, interlock with those of the Big Stony, which runs westwardly into New river, and that the dividing ridge is gradual in its elevation as scarcely to be discernible except by the change in the course of the streams; that the famous Salt pond, which they estimated to be about a mile long, a quarter of a mile wide, and of unfathomable depth, and two thousand feet above the summit level, might be used as a feeder; that application was about to be made to the legislature for a charter to improve the New river from its intersection with the Virginia and Tennessee rail road to its confluence with the Greenbrier, and that this improvement when completed might serve as a tributary and part of the central water-line; that a proper demonstration that direction would, at least, enlist an extensive region in favor of the canal, and might lead to a union of interests with advantage to the state and the stock holders.

The governor of the commonwealth having intimated to the board a wish that a survey should be made before the meeting of the legislature, of a route for the canal, connecting it with the waters of both the Greenbrier and the New rivers, and that the same should be made by the engineer of this company with a party of cadets from the Virginia military institute and others, and having agreed that if the necessary funds therefor, were advanced by the company, he would cause the amount so paid, to be refunded out of the contingent fund, provided the amount did not exceed a certain sum; the board ordered the survey upon this basis, and it has been accordingly made.

From the report of the chief engineer it will be seen that he pronounces the route up Potts' creek to its summit and thence down Big Stony creek to New river, and the route up Potts' creek, thence across to Second creek and down Second creek to the Greenbrier, alike unfavorable by comparison with the adopted route, and impracticable.

The financial statements of the secretary, which are submitted, show the entire receipts and disbursements of the company for the fiscal year to have been as follows :

Receipts :

From revenue :

Dock,	-	-	-	46,415	87
Canal,	-	-	-	189,062	20
South side connections,	-	-	-	368	75
Blue Ridge turnpike and ferry,	-	-	-	182	89
Kanawha road,	-	-	-	7,909	82
Kanawha river,	-	-	-	11,982	00
North river bridge,	-	-	-	66	23

255,987 76

From interest,	-	-	-	2,303	23
From amounts refunded,	-	-	-	3,515	97
From bills payable,	-	-	-	24,551	71
From state loan,	-	-	-	69,494	04
Sum on hand 1st October 1858,	-	-	-	14,704	50

114,569 45

Total, 370,557 21

Disbursements :

Dock,	-	-	-	7,958	54
Tide water connection,	-	-	-	1,720	79
Canal,	-	-	-	149,265	74
South side connections,	-	-	-	4,625	43
Blue Ridge turnpike and ferry,	-	-	-	676	55
North river improvement,	-	-	-	54,317	96
Kanawha road,	-	-	-	9,340	32
Kanawha river,	-	-	-	8,654	10

236,559 43

Interest :	Brought forward,	236,559 43	370,557 21
On bonds and notes,	-	20,936 76	
On bond to the state.	-	1,280 00	
On guaranteed bonds,	-	69,494 04	
On North river bonds,	-	22,000 00	
	Total,	113,710 80	350,270 21
	Balance 30th September 1859,	\$ 20,286 96	

The board were unable to pay out of the corporate funds the semi-annual interest due on the 1st day of July on the guaranteed bonds of the company. Enquiry was made to ascertain the possibility of negotiating a loan for that purpose on the individual credit of the directors. A correspondence was also held with the governor to ascertain whether, regarding this interest as an existing debt due by the commonwealth, it could not be met by a temporary loan, under the provisions of the act of the 7th March 1851, which requires, "That the executive shall raise from time to time by temporary loans, on the credit of the state, so much as may be needed to supply the wants of the treasury." In neither case, was the result of the enquiry satisfactory.

It is impossible for the board to say when the company will be able to pay punctually the semi-annual installments of interest on the guaranteed bonds as they shall become due. The existing liabilities, in the form of negotiable notes, bonds for the hire of negroes, unpaid salaries, wages, estimates and accounts, all chargeable to expenses and repairs, and therefore payable out of revenue, are more than sufficient to absorb the estimated net income of the current fiscal year. The board have more than once seen the injurious effect upon the value of state bonds, resulting from the absence of legislative provision for the punctual payment of the interest upon the bonds of this company and others guaranteed by the state. Instead therefore of applying to the legislature to provide for the interest to become due on particular days, the board recommend that the application be for a general provision, to take effect whenever the company shall be in default and the Board of public works shall be satisfied that the company has not the means to pay, in whole or in part, the interest which the board of directors shall certify to be due.

The board have had before them for several months past offers from an association of French capitalists, represented in this country by Mr. E. de Bellot des Minieres, proposing,

First—To buy out the works, property and franchises of the company ; so that they and their associates may become the successors of the James river and Kanawha company, enjoying all its rights and privileges, and bound by all its obligations :

Second—To lease for a term, or in perpetuity, the works of the company, finished and unfinished, with the right to complete them according to the charter and plans of the company :

Third—To loan an amount of capital, upon adequate security, sufficient to complete the improvement to the Ohio river :

Fourth—To undertake as contractors to complete the work, receiving in payment the bonds of the company satisfactorily secured, the usual form of contract being observed, with full right of control on the part of the company by its officers and agents.

Mr. De Bellot, whose correspondence on this subject has been exceedingly earnest and anxious, assures the board that his associates include some of the first financial houses in Europe; that they have had experience in similar undertakings; that they are the owners of a very large and valuable tract of land in western Virginia, which it is their interest to develop and improve; and that they can and will furnish any proper guarantee the company may require of their ability to comply in the most satisfactory manner with any engagement they may enter into.

To these proposals, flattering as they are, the board can only reply that the company is not in condition to act without the previous or concurrent action of the legislature. Nevertheless, they are brought to the notice of the stockholders for such action on their part as may be deemed proper.

In the actual condition of the company, the board see no prospect of effectively prosecuting the improvement unless the legislature appropriate a sum or authorize a loan sufficient to repay the money which has been in fact borrowed to defray extraordinary expenses and repairs, and appropriate, also, a sum sufficient to complete the canal to Covington. Even were this done, there can be no substantial relief in the administration of the company without the "conversion scheme." If further direct appropriations be resorted to, it is but adding to a debt, the burden of which the company is already unable to bear; if the policy of waiving the liens of the state, in order that a loan may be negotiated upon the credit of the works and revenue, be resorted to, it is but postponing the day of ultimate payment, and in the mean time keeping the company so entangled as greatly to impair its public usefulness.

Without detaining the stockholders by arguments or statements of facts and circumstances, with many of which they are unhappily too familiar, and presuming that the legislature means to prosecute an improvement which promises when completed so full and rich a return for all that has been or can be reasonably expended upon it, and believing that the interests public and private which are seriously affected by the present exhausted and burdened condition of the company, ought to find relief, in some just and proper form, at the hands of the representatives of the people, the board recommend that application be made to the next legislature—First, to pay the interest due, and which may hereafter become due, in case of default by the company, upon the guaranteed bonds of the company. Second, to fund the floating debt of the company, or to make provision for discharging it. Third, to appropriate a sum sufficient to complete the canal to Covington. Fourth, to appropriate a sum sufficient to improve the navigation of the Kanawha river from its mouth to Loup creek shoals. Fifth, to convert the debt due by the company to the state, and that for which the state is liable, into stock.

Respectfully submitted in behalf of the board of directors.

THOMAS H. ELLIS,
President.

Stockholders J. R. & K. Co.

BANK OF WESTON.

Letter of Messrs. Camden and Arnold.

WESTON, VA., Jan. 24, 1859.

DEAR SIR,

We having been elected directors of the Bank of Weston, chartered by act of 29th March 1858—and conceiving that the law has been grossly violated by the stockholders of the said bank, in irregularly placing in circulation the issues thereof, unknown to the directors—we therefore beg leave to lay before your excellency the following statement of facts connected with the organization and establishment of the said bank, in order that the actions of the directors may be properly understood, and that your excellency may do what is proper to preserve the credit of the currency of the state.

On the 19th February 1859, the stockholders assembled in the town of Weston, regularly organized, and elected the following directors: Charles H. Fuller, Minter Bailey, A. K. Corey, A. A. Lewis, James Bennett, James T. Jackson, James McGee, George J. Arnold and J. A. Camden: And on that day all the directors qualified, by taking the oaths required by law, *except Charles H. Fuller*: And on the same day the directors met and organized, electing Ch. H. Fuller president, and George A. Jackson cashier, requiring the cashier to give bond in the penalty of \$50,000, with security to be approved by the board, before entering upon the discharge of his duties. And also passed this order: “Ordered, that Chas. H. Fuller and A. K. Corey, or either of them, be authorized to obtain from the treasurer of the state the circulation for this bank, to be brought here for the signature of the cashier.” Since which date the directors have had no meeting, gave no directions, nor have the stockholders made any communications to the directors.

We therefore state that Chas. H. Fuller, president elect, has *never qualified as a director*, and resides, as we understand, in the state of Illinois. That George A. Jackson, cashier elect, has *not executed bond*, nor *qualified as cashier*. That none of the notes have been brought to Weston by the officers of said bank—and that so far as we know, or are advised, no means have been provided for the redemption of the notes of the bank, either here or elsewhere; nor have the directors of the said bank in *any manner authorized* the issues of said bank to be placed in circulation; and yet we are credibly informed that a large amount of the issues of said bank are now in circulation, and some of the notes we have

Governor's Endorsement.

Referred to the attorney general for his counsel as to the general authority of the executive to interpose for arresting this mischief. What is the legal and proper corrective, according to the respective powers of the judiciary and of the executive?

HENRY A. WISE.

June 28, 1859.

Opinion of the Attorney General.

LEWISBURG, July 28, 1859.

SIR,

The communication of two of the directors of the Bank of Weston to the governor, has been referred to me, for my "counsel as to the general authority of the executive to interpose for arresting this mischief. What is the legal and proper corrective, according to the respective powers of the judiciary and of the executive?"

The charter of said bank may be found in the Sessions Acts 1857-8, p. 72.

By the 4th section of the charter, the bank is subject to the regulations of chapters 57 and 58 of the Code of Virginia, except the 7th section of chapter 58.

This bank seems to have gone into operation on the 19th of February 1859, by an election of a board of directors, all of whom qualified, except Charles H. Fuller. Code of Va., ch. 58, § 3. The board of directors met, however, and elected Mr. Fuller president of the bank, and George A. Jackson cashier, requiring of him a bond in the penalty of \$ 50,000, with security, to be approved by the board, before entering upon the discharge of his duties. This requisition was made under Code of Va., ch. 57, § 14.

The board then "ordered, that Charles H. Fuller and A. K. Corey" (a director), "or either of them, be authorized to obtain from the treasurer of the state the circulation of this bank, to be brought here for the signature of the cashier."

It does not appear from the facts, stated in the communication to the governor, whether the notes delivered to the treasurer had been signed by the president of the bank.

The president elect has never qualified as a director under ch. 58, § 3 of the Code, nor has the cashier elect ever executed the bond required of him, nor qualified as cashier.

It seems, that without any further meeting of the directors, and consequently without their order, some of these notes (how many does not appear) have been circulated, and are now in circulation—that no measures have been taken for their redemption in Weston or elsewhere.

A grave question is presented by this state of things, as to the course to be pursued. The state is directly and indirectly concerned—*directly*, since these notes in circulation may be received in payment of dues to the state, under the

By the Code of Va., ch. 58, § 27, the governor may appoint one or more commissioners to inspect the books, and examine into the proceedings of any bank.

By the same chapter, § 28, it is provided, that the governor, upon the refusal of the bank to redeem its notes in gold and silver, may declare the fact by proclamation, and prohibit the notes of such bank from being received in payment of dues to the state.

By virtue of these provisions, I advise the governor at once to appoint one or more discreet commissioners to proceed to Weston, inspect the books, and examine into the proceedings of the bank, and especially to ascertain whether any notes of the same have been presented for redemption, and the same been refused, and if not, to test the purpose of the said bank in respect to its circulation. If the bank shall refuse, then the duty of the governor to make proclamation of the fact, and forbid the receipt of the notes of said bank, becomes clear and imperative.

But there seems to me to be a larger power in regard to the receipt of said notes, growing out of the circumstances of this case.

The 28th section of ch. 58 of the Code only provides, that "the bills or notes of any such bank, which shall have been made, or shall have become payable, on demand, in gold or silver coin, shall be receivable in all payments to this state." But it is equally clear, that *paper circulation*, which is *not* the *bill* or *note* of any such bank, is *not* receivable.

This view requires the determination of the question of liability of the bank for such circulation in its name.

By the Code of Va., ch. 58, § 10, it is provided, that all bills, &c. of a bank, signed by the president, and countersigned by the cashier, promising or directing the payment of money, shall be obligatory on the bank. It would seem, that the converse of the proposition is true—that lacking these evidences of issue by the bank, the bank will not be bound.

The power to issue these notes is in the bank; and it might be made a question by a bank, how far the issue of paper by an officer, received from the treasurer, to be brought to the bank, to be countersigned by the cashier, would bind the bank, if fraudulently issued, with the countersign of the cashier, elsewhere than at the bank.

It would seem, that the directors of the bank propose to contest their liability for these notes circulated in its name, signed by one whose claim to be president they deny, and by a cashier who has never qualified. How far these, with the other objection to the issue, before they were returned to the bank, would avail, it is not necessary now to decide. But it will be sufficient to say, that if the facts be such, upon the report of the commissioners, as to create any substantial doubt in the mind of the executive in regard to the obligation of the bank to redeem the circulation, it will be proper to refuse to receive them in the payment of dues to the state.

It seems to me further, that under the 11th section of the charter of this bank it would be proper and advisable for the bank to wind up its affairs. It has ceased, or rather has never begun the business of banking. The course which has been taken has fatally impaired the credit of its circulation, and the results of its continuance to do business can only result in greater loss from the fraud, which is alleged to have been perpetrated upon it.

If the president of the bank, regarded as an officer, or merely as a carrier, has committed the act of embezzlement or fraudulent conversion, within the meaning of the Code of Va., ch. 192, § 20, 21, I think the offence is of too grave a character, in respect to its private effects, and its influence on public credit, to be permitted to pass without being made the subject of criminal prosecution.

In no other respect than in those which I have considered, does the subject presented in the communication referred to me, seem to concern the interests committed to the executive. The functions of the judiciary may be called into exercise by the private corporators or the board of directors of the bank; but unless the state holds some of the currency, I do not see that it will need the action of the courts for the maintenance of its interests.

J. R. TUCKER

HON. HENRY A. WISE,
Governor of Virginia.

Mr. Sinton appointed Commissioner.

August 10, 1859.

The governor appointed Edward Sinton a commissioner, with authority to inspect the books and examine into the proceedings of the Bank of Weston in this state, and to report the results of such inspection and examination to the executive.

The following letter of instructions for Mr. Sinton, was prepared by the governor :

RICHMOND, VA., August 10th, 1859.

SIR,

Herewith, you will receive a commission "to inspect the books and examine into the proceedings of the Bank of Weston," according to these, my accompanying instructions. Herewith, also, are copies of the Code of Virginia and of the Sessions Acts of 1857 and 1858. In the latter you will find the charter of this bank. You will see—

1st. Whether the capital stock of said bank was actually subscribed at Weston, as the law requires.

2d. In what subscriptions were received by the commissioners.

3d. Was the stock transferred to the bank, and money paid over so soon as the president and directors were elected ?

4th. Did the stockholders appoint or elect the directors ? if so, when, where, whom ?

Although this charter exempted this bank from the operation of section 7th of chapter 58, yet—

5th. Examine how much current coin of the United States, of its own absolute property, this bank had when it went into operation, in proportion to its capital stock actually subscribed, and how much has it in actual possession, of its own absolute property, now ?

6th. Has the bank legally transferred to and deposited with the treasurer of the state, in trust, &c., certificates of the public debt, &c., to the amount of \$100,000, according to the 5th section of the charter ? If so, or not—

7th. Did the bank deliver notes to the treasurer, to be endorsed by him as required by said 5th section ?

8th. Were said notes countersigned by the state treasurer, and numbered and registered, &c. ; and were they redelivered to the proper officer of the said bank ?

9th. Has said bank, before so receiving the same, and without so receiving the same, issued its notes? And if so, to what amount, and in what form? And—

10th. Has the bank complied with said 5th section in other or all respects; and if not, in what respect has it violated the same?

11th. Has the said bank failed to redeem any of its notes in specie?

12th. Have any officer or officers of said bank caused, or aided and assisted in causing notes of said bank to be issued, without being countersigned by the treasurer of the state; or, for a larger amount than the amount of stock deposited with the treasurer? If so, in either case, to what amount?

13th. What is the total amount of the paper circulation of this bank, in proportion to the amount of coin in possession and actually the property of the bank.

14th. Has said bank ever in fact begun, or has it ceased to transact the business of banking, according to its charter?

15th. Has the president or cashier of said bank furnished to the treasurer a statement, verified by affidavit of either of them, showing the amount of capital stock subscribed to said bank?

16th. What amount of its notes has the treasurer countersigned?

In a word, you will examine critically whether this bank has complied faithfully with its charter, and if not, in what respect it has violated it.

You will next carefully examine the statement of two of the directors, a copy of which accompanies this, by Messrs. Camden and Arnold; and you will see them in person, and such other persons as they may direct you to, and obtain all the proper assistance of any person having the power or means to give you the best information touching every material matter of this investigation. And you will follow the legal opinion of the attorney general, a copy of which is herewith furnished. But, in case it be necessary, you will consult other counsel at the place as to the mode of proceeding, to enable you to make your investigations. You are cautioned especially to keep your own counsel, and to pursue these enquiries with as little disturbance and delay as possible, confiding only in those with whom you will have necessarily to act, and whose assistance you will need.

Copy of Mr. Sinton's Commission.

The Commonwealth of Virginia,

To all to whom these presents shall come—Greeting :

Know ye, that in exercise of authority vested in him by law, our governor doth hereby constitute and appoint *Edward Sinton, Esq.*, a commissioner, with authority to inspect the books and examine into the proceedings of the Bank of Weston, and to report to the executive the results of such inspection and examination.

In testimony, &c.

Witness, &c.

Report of the Commissioner.

WESTON, Lewis County, Aug. 15, 1859.

DEAR SIR,

In accordance with your instructions, and acting by your authority, I proceeded, on Thursday the 11th August, on my journey to Weston, where I arrived on Saturday following at half past two o'clock. I proceeded at once on my arrival, to Messrs. Camden & Arnold's office, for the purpose of seeing them, and advising with them with regard to the matter in hand. I found them both, and was introduced to the cashier of the Bank of Weston, who seemed pleased that I had come, and cheerfully offered every facility for my investigation. It being so late on Saturday evening, we thought it best to defer any examination until Monday morning. Consequently, on yesterday morning I entered upon my duties, and I submit the following as the result of my investigation—and if I were to say that there is not now, and never has been any "Bank of Weston" at all, and that the notes purporting to be notes of the Bank of Weston are a fraud and a deep deception perpetrated by one Chas. H. Fuller, I do not know that I should use too violent language; for it would appear, and the cashier testifies to the fact, that the notes were not returned to the bank, as required by the charter, no entry appearing on its books that would go to prove that a single note was ever issued by the bank; and that he has reason to believe that Mr. Chas. H. Fuller took possession of the notes for the purpose of getting them into circulation of his own accord, without the concurrence or even knowledge of a large majority of the board; indeed, without the knowledge of any one of them except Mr. A. K. Corey and Mr. C. H. Fuller himself.

These notes were put into circulation before there was one dollar of specie in the vault of the bank; nor indeed was there ever at any time more than \$1,000 in coin in the bank; and at the present moment, with a circulation little short of \$100,000, all that it can boast of is some \$82 in gold. No stock ledger or ledger of any kind was ever opened. A few entries appear on the scratcher, from which was compiled the statement enclosed, which I have examined as closely as I could, and believe to be correct.

I do not think that the cashier has been privy to these transactions or culpable, but it seems he has been made the dupe of designing men. I think so, because of his assurance to me that he avoided doing any thing except merely to protect the noteholders, rather than countenance or aid in the scheme which he discovered was in progress, and from the uniformly good character which he bears in this community, as is evidenced by the enclosed certificate, signed by some of the most respectable citizens of the town of Weston.

The board have done every thing in their power to correct the evil, as you will see by their action; but Mr. Fuller had an advantage which they could not take from him; but fortunately the bank has in possession the only two certificates of stock ever issued—one for 500 shares, in the name of Cyrel Fuller, and one for 500 shares, in the name of Jas. M. Corey. There is in the possession of the cashier a certificate in the name of A. K. Corey, for 1,000 shares, which had been

canceled, and the two certificates, as above, issued in its place, without any transfer appearing on the books of the bank.

In conclusion, I would say that the statement of Messrs. Camden and Arnold, a copy of which I have, has not only not been disproved by the examination I have made, but fully confirmed; nor have they noticed the fact, that there is much informality in the transfer or assignment on the back of the original certificate, signed by J. M. Bennett. Cyrel Fuller and Jas. M. Corey, the near relatives of the said Chas. H. Fuller and Aaron K. Corey, appear, by the two certificates in the hands of the cashier, to be the only stockholders; yet it appears that the whole issue of the bank was placed in the hands of the said Chas. H. Fuller and Aaron K. Corey, and, without the knowledge and consent of the said bank, by them placed in circulation, and the proceeds of such circulation appropriated to their own use, or, to say the least, not returned to the bank, where it properly belonged.

Referring you to the accompanying statements,

I remain, very respectfully,

Your obedient servant,

EDWARD SINTON.

I will be home in a few days, and see you in person.

E. S.

His Excellency HENRY A. WISE,
Governor of Virginia.

Register of Notes.

Letter.	No.	Date.	Amount.	Whole Amount.
A,	1 to 4,000,	March 2, 1859,	\$ 20,000	
B,	1 to 4,000,	" "	20,000	
C,	1 to 4,000,	" "	20,000	
A,	1 to 4,000,	" "	40,000	\$ 100,000

May 27, 1859.—Received by C. H. Fuller.

Correct copy of register of notes issued to Bank of Weston.

JNO. S. RADY, Act. Tr.

August 10, 1859.

Securities deposited are coupon bonds of Virginia, \$100,000.

JNO. S. RADY, Act. Tr.

Copy from the Proceedings of the Stockholders and Directors.

It appears from the books submitted to my inspection—first, that on the 19th day of February 1859 a meeting of the stockholders was convened in the Town Hall of the town of Weston, consisting of the following persons (the only names mentioned are Jas. Bennett and J. N. Camden): and the meeting was organized by the appointment of the said Jas. Bennett as president, and J. N. Camden sec'y. An exact copy from the book of the proceedings of the stockholders is as follows :

“At a meeting of the stockholders of the said bank, convened at the Town Hall in the town of Weston, on Saturday the 19th day of February 1859:

The said stockholders being called in pursuance of a notice published in the Richmond Enquirer, in the following words :

‘*The Bank of Weston.*’—A sufficient amount of the capital stock of the Bank of Weston to incorporate the subscribers thereof, having been subscribed, notice is hereby given, that a meeting of the stockholders thereof will be held at Weston, in the Town Hall, on Saturday the 19th day of February 1859, to elect nine directors of said bank for one year, and to transact such other business as may be necessary to effect an organization.

G. J. BATCHER,
C. J. MOORE,
J. M. BENNETT,
C. BOGGESE,

Commissioners.

Feb. 5, 1859.

And thereupon the stockholders assembled at the time and place mentioned in said publication. Whereupon, on motion of J. N. Camden, Jas. Bennett was called to the chair; and on motion of J. M. Bennett, J. N. Camden was appointed secretary; and it appearing that notice of this meeting has been published, as above stated, for more than two weeks, and it appearing also that fourteen days have elapsed, and that thirty days have not expired since the first day of such publication—and it appearing, from the certificate of the commissioners appointed to receive said subscription for raising the capital stock of said bank, that the books were opened at Weston in the county of Lewis on the 1st day of June 1858, and under the superintendence of Gibson J. Batcher, Caleb Bogges and J. M. Bennett. That said books were kept open for ten days—at the end of which, the capital stock was not subscribed; and that the said books were again opened on the 24th day of July 1858. One hundred thousand dollars, the amount necessary to incorporate the said bank, appearing to be subscribed, and all the proceedings of the said commissioners appearing to be legal and regular, and under due and proper notice, and they having convened the stockholders, and the said stockholders being all present in person, and they seeing no reason to determine otherwise :

Do resolve, that the subscribers, their executors, administrators or assigns, shall stand incorporated from this day; and the said subscribers being so incorporated,

Previously to the election of directors, on motion of James M. Bennett was

Resolved, that a committee of three be appointed to ascertain and report amount of stock subscribed, and the number of stockholders present.

And thereupon, the chair appointed J. M. Bennett, A. A. Lewis and Minter Bailey.

Subsequently, the committee, through their chairman, reported that the amount of stock subscribed was \$ 100,000, and that all the stockholders were present.

Which report was received, and directed to form a part of the proceedings of this meeting.

On the further motion of the said James M. Bennett, which motion was made before the election of said directors, it was

Resolved, that all elections of directors shall be made by ballot.

In the foregoing election of directors, Albert A. Lewis and Geo. J. Arnold acted as tellers.

Resolved, that the annual meetings of the stockholders shall be held on the second Monday in January in each year.

And thereupon, on motion of A. A. Lewis, it was resolved, that this meeting do now adjourn.

JAS. BENNETT, Pres.
J. N. CAMDEN, Secy.

A correct transcript from the proceedings of the stockholders' meeting.

J. N. CAMDEN,

It appearing, by the certificate of Jas. Bennett and J. N. Camden, that at a meeting of the stockholders of the Bank of Weston, on Saturday the 19th of February 1859, that Chas. H. Fuller, Minter Bailey, Aaron K. Corey, A. A. Lewis, Jas. Bennett, Jas. T. Jackson, J. N. Camden, Jas. McGee and Geo. J. Arnold were duly elected directors in said bank, to continue until the next annual meeting of the stockholders, to be held on the second Monday in January 1860. And it further appearing, by the certificate of Gibson J. Butcher, a notary public for the county of Lewis, that all the above named directors, except Chas. H. Fuller, personally appeared before him, and took the several oaths required by law to be taken by them as such directors: And thereupon the following directors assembled at the law office of J. M. Bennett, in the said town of Weston, on the 19th day of February 1859, to wit: Jas. McGee, Jas. T. Jackson, Jas. Bennett, A. A. Lewis, Minter Bailey, A. K. Corey, Geo. J. Arnold and J. N. Camden.

board proceeded to business, by calling upon Minter Bailey, chairman, and J. N. Camden to act as secretary.

that the medium of payment of the stock subscribed shall be in the form of bonds, as provided for in the charter of said bank.

personally appeared before the board, and asked that one hundred shares of stock subscribed by him be transferred to A. K. Corey, and that he be allowed to make the payment in the medium herein before authorized.

being in nomination for president of this bank, Charles H. Fuller, being no other nomination made, the said Charles H. Fuller was elected to the office of president.

was placed in nomination for cashier of this bank; and there being no other nomination made, the said Geo. A. Jackson was declared unanimously cashier of the Bank of Weston, who shall be required to execute and give security, in the penalty of fifty thousand dollars, to be approved by the board, before entering upon the discharge of his duties.

Charles H. Fuller, A. K. Corey and Jas. T. Jackson be appointed to report by-laws and regulations to the board for the government of the officers.

ordered, that the same committee obtain a suitable corporate seal and check books, and all other books and stationery which may be required.

A. K. Corey be appointed a committee to select and contract for the printing of the bank notes.

the first Tuesday of each week be fixed upon as discount day, until further order of the board.

Charles H. Fuller and A. K. Corey, or either of them, be authorized to sign the treasurer of the state the circulation for this bank, to be countersigned by the signature of the cashier.

this meeting now adjourn.

MINTER BAILEY, Ch.
J. N. CAMDEN, Sec.

Copy.

J. N. CAMDEN, Sec.

BANK CHARTERS.

List of Banks created, and whose Charters have been amended since the Code

The charter of the Exchange Bank was extended for five years from 1st October 1852
Acts 1849-50, p. 40, ch. 56.

The Bank of Scottsville established by Acts 1848-9, p. 70-72, ch. 116.

Charter of this bank amended. 1849-50, p. 40, ch. 57.

Branch bank established at Fincastle or Salem. 1848-9, p. 72, ch. 117.

Amended to establish other branches. 1849-50, p. 40-42, ch. 58.

Branch bank at Jeffersonville established. Id. p. 73, ch. 118.

Amended. 1849-50, p. 42, ch. 59.

Fagners Bank to increase capital of branch at Wytheville. 1848-9, p. 74, ch. 119.

Branch bank established at Fairmont in Marion county. 1849-50, p. 42, ch. 60.

Charter of Merchants and Mechanics Bank of Wheeling extended until 1st April 1857.
Acts 1850-51, p. 42, ch. 56.

Time for establishing branch bank at Lewisburg extended. Id. p. 43, ch. 57.

Merchants Bank of Virginia established at Lynchburg. Id. p. 43, ch. 58.

Bank of Old Dominion at Alexandria, Bank of Commerce at Fredericksburg, and the
Mechanics and Traders Bank of Norfolk established. 1850-51, p. 45-47, ch. 59.

Central Bank at Staunton established. Id. p. 48, ch. 60.

Independent bank at Fairmont established. Id. p. 50, ch. 61.

Manufacturers and Farmers Bank of Wheeling, Manufacturers Bank of Kanawha, and
Farmers Bank of Botetourt established. Id. p. 52, ch. 62.

Amended. 1852, p. 105-106, ch. 129.

Independent Bank of Portsmouth established. 1850-51, p. 54, ch. 63.

Branch bank to be established at Charleston or the Kanawha Salines. 1852, p. 85, ch. 109.

Bank of the Valley to establish an office at Christiansburg. Id. ch. 110.

Branch of Farmers Bank at Lewisburg. Id. ch. 111.

Branch bank at Marion in Smyth county. Id. p. 86, ch. 112.

Branch bank established at Moorefield in Hardy. Id. p. 86, ch. 113.

Branch bank established at Newbern in Pulaski county. Id. p. 87, ch. 114.

Branch bank at Salem in Roanoke county. Id. p. 87-88, ch. 115.

Branch authorized at West Columbia in Mason. Id. p. 88, ch. 116.

Branch authorized at Weston in Lewis. Id. p. 89, ch. 117.

Amended. Id. ch. 118.

Capital of Central Bank of Virginia at Staunton reduced. Id. ch. 119.

Charters of Bank of Old Dominion, Bank of Commerce and Mechanics and Traders
Bank of Norfolk amended. Id. ch. 120.

Charter of Fairmont Bank amended. Id. p. 92, ch. 121.

Bank of Rockbridge incorporated. Id. p. 92, ch. 122.

Independent bank at Hampton established, called Farmers and Mechanics Bank of
Hampton. Id. p. 95, ch. 123.

Charter of Independent Bank of Portsmouth amended. Id. p. 97, ch. 124.

Bank of Scottsville incorporated. Id. p. 99, ch. 125.

Fincastle established. Id. p. 115, ch. 134.
17, ch. 135.
Bank of Kanawha amended. 1852-3, p. 78, ch. 97.
established at Point Pleasant or West Columbia. Id. p. 79, ch. 98.
99.
established in Clarksville in Mecklenburg county. Id. p. 80, ch. 100.
authorized to establish a branch in Danville. Id. ch. 101.
organized at Union in Monroe county. Id. ch. 102.
at Philippi in Barbour county. Id. p. 81, ch. 103.
at Boynton in Mecklenburg. Id. p. 81, ch. 104.
at Lexington. Id. ch. 105.
increase the capital of its branch at Richmond. Id. p. 82, ch. 106.
Bank increased. Id. ch. 107.
establish branch at Lynchburg. Id. ch. 108.
of Exchange Bank at Petersburg. Id. p. 83, ch. 109.
established at Blacksburg. Id. p. 83, ch. 110.
at Port Royal in Caroline. Id. ch. 111.
at Kingwood in Preston county. Id. ch. 112.
at Front Royal in Warren county. Id. p. 84, ch. 113.
count in Franklin established. Id. ch. 114.
increase its capital at its branch in Clarksville. Id. p. 85, ch. 115.
of Exchange Bank at Alexandria increased. Id. ch. 116.
organized at Harrisonburg. Id. ch. 117.
at Independence in Grayson. Id. ch. 118.
Merchants and Farmers Bank of Clarksburg amended. Id. p. 86, ch. 119.
established at Fincastle. Id. ch. 120.
121.
Bank of Staunton amended, and proceedings of stockholders legal-
22.
of Fairmont amended. Id. p. 89, ch. 123.
of Wytheville amended, and Southwestern Bank established. Id. ch.
of Winchester established. Id. ch. 125.
in Warren county established. Id. p. 92, ch. 126.
Virginia at Harrisonburg incorporated. Id. ch. 127.
established. Id. p. 97, ch. 128.
99, ch. 129.
Virginia at Richmond established. Id. p. 100, ch. 130.
103, ch. 131.
established at Martinsburg. Id. ch. 132.
incorporated. Id. p. 105, ch. 133.
Bank established at Tappahannock. Id. p. 107, ch. 134.
Virginia established in Richmond. Id. p. 110, ch. 135.
Bank in Jeffersonville established. Id. p. 112, ch. 136.
Mechanics Bank of Petersburg incorporated. Id. p. 114, ch. 137.
established in Salem. Id. p. 116, ch. 138.
Bank established in Richmond. Id. p. 119, ch. 139.
121, ch. 140.
established in Pearisburg. Id. p. 121, ch. 141.
of Liberty. Id. p. 123, ch. 142.
Bank incorporated in Cabell county. 1853-4, p. 14, ch. 13.
Bank of Virginia amended, and name changed to Bank of Rocking-
14.
for Central Bank increased. Id. p. 17, ch. 15.

- Charter of Bank of Berkeley amended. Id. ch. 16.
- Charter of Bank of Virginia extended for six years from 1st of April 1867. 1867 p. 48, ch. 60.
- Charter of Farmers Bank of Virginia extended same time. Id. ch. 61.
- Charter of Bank of the Valley extended same time. Id. ch. 62.
- Charter of Exchange Bank of Virginia extended same time. Id. ch. 63.
- Charter of Merchants and Mechanics Bank of Wheeling extended same time. Id. ch. 64.
- Charter of the Northwestern Bank extended same time. Id. p. 52, ch. 65.
- Charter of Bank of Kanawha extended same time. Id. ch. 66.
- Branch bank at Portsmouth established. Id. p. 53, ch. 67.
- Branch authorized to be established in Alexandria. Id. p. 53, ch. 68.
- Branch authorized at Warrenton in Fauquier county. Id. p. 54, ch. 69.
- Branch established at Charlottesville. Id. ch. 70.
- Branch established at Martinsburg. Id. ch. 71.
- Branch established at Romney in Hampshire. Id. p. 55, ch. 72.
- Branch established in Lexington. Id. p. 56, ch. 73.
- Time for establishing branch bank at Fincastle extended. Id. ch. 74.
- Branch established at Princeton in Mercer county. Id. p. 57, ch. 75.
- Branch established at Clarksburg in Harrison. Id. p. 57, ch. 76.
- Branch established at West Columbia in Mason. Id. p. 58, ch. 77.
- Northern Bank of Virginia at Wellsburg in Brooke county incorporated. Id. p. ch. 79.
- Planters Bank of Virginia at New Market in Nelson county incorporated. Id. p. ch. 80.
- Bank of Howardsville in Albemarle incorporated. Id. p. 66, ch. 81.
- Bank of Danville incorporated. Id. p. 70, ch. 82.
- Independent Bank of Philippi in Barbour county established. Id. p. 74, ch. 83.
- Charter of Monticello Bank amended. Id. p. 77, ch. 84.
- Branch of the Bank of Old Dominion established at Pearisburg in Giles. Id. p. ch. 85.
- Charter of Bank of Commerce amended. Id. p. 78, ch. 86.
- Charter of Bank of Kanawha amended. 1857-8, p. 59, ch. 78.
- Citizens Deposit Bank of the city of Wheeling incorporated. Id. ch. 79.
- Act establishing branch bank at Clarksburg in Harrison amended. Id. p. 60, ch. 80.
- Branch established at Beverley in Randolph. Id. ch. 81.
- Branch established at Buckhannon in Upshur county. Id. ch. 61.
- Branch of Merchants Bank of Virginia established in Richmond. Id. ch. 83.
- Charter of Mineral Bank of Virginia amended, and name changed to Bank of the Commonwealth. Id. ch. 84.
- Charter of Bank of Danville amended, and name changed to Danville Bank. Id. 85, 86.
- Bank of Williamstown in Wood county incorporated. Id. ch. 87.
- Preston Bank of Virginia incorporated at Kingwood in Preston county. Id. p. 68, ch. 88.
- Bank of Weston incorporated. Id. p. 72, ch. 89.
- Palmyra Bank at Palmyra in Fluvanna established. Id. p. 75, ch. 90.
- Bank of Powell's Valley incorporated at Jonesville in Lee county. Id. p. 79, ch. 91.
- Charter of Southwestern Bank of Virginia amended. Id. p. 83, ch. 92.
- Charter of Bank of Rockbridge amended. Id. ch. 93.
- Charter of Northwestern Bank of Virginia at Wellsburg amended. Id. ch. 94.
- Seaboard Bank of Virginia incorporated. Id. ch. 95.
- Interest on treasury notes to be paid to Bank of Valley at Romney. Id. ch. 96.
- to bank at Moorefield and Staunton. Id. p. 85, ch. 97.

Lat 36°30'



Y BETWEEN VIRGINIA AND TENNESSEE.

ABINGDON, VIRGINIA, Dec. 13th, 1859.

Herewith enclosed, I forward to you the "joint report" of the appointed "to run and mark the boundary line between the states Tennessee," to be accompanied by the map forwarded to you a The report and map, we think, fully present the facts of the r a full understanding of the defective character of the work our southern boundary; and we indulge the hope that our work l and satisfactory settlement of the line, under such legislation parent.

en Virginia and North Carolina ought *first* to be settled, and the ner of North Carolina "fixed" before a final settlement of the made.

that our work will prove satisfactory and acceptable to your

I remain, your obd't servant,

LEONIDAS BAUGH.

SE,
ond, Va.

Report of the Commissioners.

In obedience to commissions respectively conferred upon us, by the legislature of the state of Virginia, passed the 18th day of March 1858, and an act of the legislature of the state of Tennessee, passed the 1st day of March 1858, authorizing the executives of said states respectively to appoint commissioners "to again run and mark" the boundary line between the state of Virginia and Tennessee, we, the undersigned commissioners, proceeded to the duty assigned us, and beg leave to submit the following as our joint report.

Our first object was to determine the duty with which we were bound by the acts of both states, which we found to be substantially the same, and exceedingly vague and indefinite. But the manifest intention of both states of Virginia and Tennessee was, in our opinion, to ascertain a compromise line of 1802, but the laws, evidently drafted without reference to the facts as we found them to exist, imposed upon us obligations which were practically impossible to comply with.

We were required to begin the line "on the summit of the mountain known by the name of the White Top, where the northeastern corner of Tennessee terminates," and thence to run "due west to the top of the mountain, where the southwestern corner of Virginia ends." The laws of Virginia and Tennessee, was declared to be on the parallel of 30 m. north latitude, and midway between Walker and Henderson in 1779.

With these legal restraints upon us, after engaging the services of Reuel Keith, an experienced astronomer, and Charles S. Williams, a civil engineer, with an efficient "field party," we, on the 29th day of September, repaired to the field; but observation and experiment soon demonstrated the utter impracticability of a literal compliance with the requirements of the laws.

We began the experimental work at the town of Bristol, a small town situated on the compromise line of 1802, at a point where there was no reference as to the locality of the line; and our first observation, at that point, was found to be at a latitude to be 36 deg. 36 m., nearly; which, upon actual calculation, was found to be a little over six statute miles north of the latitude contemplated by the laws. Our other observations and experiments all along the line, furnished similar results.

In the region of the White top mountain we met with still more difficulties to a strict compliance with the requirements of the laws. The summit of this mountain, which is well defined, and elevated above the surrounding mountains, we found to be about three miles a northeast course from the position of the marked timber on the line; and at right angles with the parallel of 36 deg. 30 m. north latitude—a little over eight miles north of the line. The "northeastern corner of Tennessee" was designated by no other mark. There was no evidence on the ground by which we could determine

of the compromise line of 1802. The marks on the timber, throughout the whole line, ceased on a spur of a dividing range that connects the Stone, Pond, and White top mountains, called the Divide, the fact, that the waters flow from it both east and west, and from the summit of this dividing range.

Where the marks on the line of 1802 terminate, there is no marked change in the appearance of the marks on the timber, indicating a corner or beginning point of the line, nor is there any between that point and the summit of the "Divide," although except on the summit, where it appears to have been cleared some five years ago, and is now under cultivation.

In the perplexing state of facts, we were neither able to comply strictly with the requirements of the law, or definitely to settle the "northeastern corner" of the line, or to establish the beginning point of the line, we were required by the Virginia commissioners insisting that the line should be extended to the summit of the marked line on the Little mountain, south of the Denton gap, of the "Divide," because it would but be a continuation of the line to the Cumberland gap, which is to that point about midway between Walker's line, and because the existence of the cross line running south from the top of the Little mountain, heretofore recognized as the boundary, or any part of it—see commissioners, that the northern line, as connected by the line to the southern, should be extended to the summit of the "Divide," the "northeastern corner of Tennessee," there established; because it is the only continuously marked line ascertained; and the summit of the Little mountain the only natural monument that reasonably conforms to the report of 1802, and because there is no marked corner or evidence to establish one at the end of the marks on the line. No argument could be made, and we were compelled to leave the point an open question.

These and various other experiments, calculated to determine the line and its offsets, and taking the latitude at different points between the White top mountain, and also at Cumberland gap, in the summer of 1859, found from the inclemency of the weather, and the advanced season, could be manifestly to the interest of both states to suspend operations following summer, when the season would be more propitious for the work.

In the month of June 1859 we again, with our "surveyor" and field party, returned to the line, and, after determining to retrace and re-mark the compromise line of 1802, we resumed the work, and accurately run, re-marked and measured the line of 1802, with all its offsets and irregularities, as shown in the map, herein incorporated, and on the accompanying map, herewith

SURVEYOR'S REPORT.

To Leonidas Baugh and James C. Black of Virginia, and Samuel Milligan McClellan of Tennessee, Commissioners for running and re-marking the line between their respective States :

GENTLEMEN,

Herewith, I submit a map of the boundary line between the states of Virginia and Tennessee, as traced and re-marked by me in my charge, under your direction.

After a thorough search through the country in the vicinity of "commonly known as the White top," the line marked by the commission of 1802 was found marked upon a northern spur of the ridge known as "White divide." This ridge divides the waters flowing into New river on the east and those flowing into Holston river on the west. The point where the line was found is about a mile northwesterly from the residence of Mr. Welch, and about three miles southwesterly from the summit of the "Divide," and although diligent search was made, no trace of a line was found at this point; neither on the other hand, was there the least indication of the line being marked as elsewhere.

Traced westerly to Denton's valley, the line varies generally one degree north, from a duly west course, as found by astronomical observation.

In Denton's valley an offset was found, the line bearing S. 22° E. (true needle) for a distance of 8,700 feet, to a point upon a high spur of mountain, immediately west of "Mill creek." From the south end of this offset, the line run upon a course very closely approximating a point in the eastern boundary line of the town of Bristol, where a line was found. The line was so adjusted, however, as to coincide with the line of the main street of Bristol, the magnetic course being S. 89° E. and so continued to the west branch of Beaver creek.

From Bristol west to Cumberland gap, the line generally preserved its course, as determined by astronomical observation, with the following exceptions:

1st. On the farm of John Hickam west of Bristol, where the line was found bearing 83½ deg. W. (magnetic course) for a distance of 3,110 feet.

2nd. At the crossing of Walding's ridge, where an offset of 1,400 feet was found, which was connected by an oblique line, as shown on the map.

3rd. Near Cumberland gap, where the direction of the line varied, the line was found bearing W. (magnetic course) for a distance of 6,922 feet.

The line was found plainly marked where the timber remained

through most of its course, and is subject to minor deviations inclining compass lines—generally, however, preserving a due west course.

growing timber along the line was re-marked with four chops.

length of the line, as run and re-measured with a level chain, is 113

Respectfully submitted.

CHARLES S. WILLIAMS,
Surveyor Boundary Com.

ry in the form of a triangle, lying between the top of the Little the red lines on the map, in what is known as "Denton's valley," has been recognized by the citizens residing therein, as included in the Virginia, and the top of the Little mountain, as the boundary line. To the boundary, both states have heretofore exercised jurisdiction, and the summit of the mountain, the citizens residing in the triangle have land titles from the state of Virginia. They have there voted, been exercised all the rights of citizens of that state. The line, though drawn from the top of the Little mountain westward nearly to the river, the line at Denton's valley, running S. 22 deg. W. and connecting the two lines, seem not to have been recognized as the boundary line, the existence even of the cross line being unknown until we discovered it, but it was defined, and so distinctly marked as to leave no doubt that it was run in 1802.

single exception, the line, as traced by us, has been, as far as we are aware, recognized throughout its entire length, for fifty-seven years, as the boundary line between the states of Virginia and Tennessee.

de, as marked on the map east of Bristol, and at Cumberland gap, was determined by Professor Keith, with a "zenith transit" or "transit instrument," the most modern and improved astronomical instrument now in use, and relied upon as perfectly accurate, except at Bristol; and that was under disadvantageous circumstances, but it is believed to be nearly correct. At Bristol, except at Cumberland gap, the latitude was determined by Lieut. T. Bryan, of the corps of United States topographical engineers, and may also be relied on as correctly determined.

was traced with a "theodolite," and great care observed throughout, to ascertain its true bearing, offsets and irregularities.

the old line marked with five chops, in the form of a diamond, and was, by using only four chops; and placed them on the timber somewhat in the form of the letter Y, as shown in the surveyor's report. The four chops were placed truly on the line, and the side marks were placed on that portion of the timber next the true line.

When found no growing timber, we caused monuments of stone to be set and only planted" one foot and a half in the ground, and extending two

and a half feet above ground, well dressed and marked on the north side with the letter V, and on the south side with the letter T, so that the whole line is readily identified throughout its entire length.

At Cumberland gap the line terminated on the summit of the mountain of chestnut oak, at which there is also a marked monument of stone.

At the eastern end of the line, where the marked timber ceases, we put no monument of stone, but we put no inscription upon it indicating that it is "the northeastern corner of Tennessee," for the reason herein before stated.

We deem it proper further to state, that we have indicated on the map several points, the reputed locality of the Walker line; but we found no timber indicating its position, except at the western end of the line, which we have truly represented on the map. We saw no trace of the Henderson line at any point, and consequently were unable accurately to represent its position on the map. Its reputed position is represented on the map at a point where it is not.

We further beg leave to state, that the general course of the line is through a rough and mountainous country, almost inaccessible, especially the western portion of it; and its survey was attended with an amount of labor and expense which we are sure no one can justly appreciate but those who have undergone them. But we feel justified in stating that we have spared no labor or labor accurately to trace and mark the line, as well as to show the facts that surrounds it, that the legislatures both of Virginia and Tennessee can act understandingly in ratifying or rejecting it, as in their wisdom they may think right and proper.

All of which is most respectfully submitted.

SAM. MILLIGAN,
GEORGE R. McCLELLAN

Tennessee Commissioners
LEONIDAS BAUGHMAN,
JAMES C. BLACK,
Virginia Commissioners

December 3, 1859.

STATE MAP.

Letter of Louis Buchholz.

RICHMOND, VA., SEPTEMBER 1859.

nt to my instructions, I have laid down on the map of the state, prepared
 , on a scale 5 miles to one inch, such reliable surveys, as I have been
 making such alterations as necessity seemed to require.

with correct determinations of latitude and longitude from the observations
 coast survey, and from other well established points, have demonstrated,
 above referred to, has been executed with great care, although not with
 as.

traveled all over the state making surveys and taking astronomical ob-
 ch he rectified many of the prominent errors in existing maps. But the
 erations are lost, and nothing appears on the map to enable us to discrim-
 parts accurately determined, and those merely laid down by guess. To
 rect, therefore, it will be necessary again to travel over the whole ground
 new the expenses and difficulties, which he had overcome. In order to
 map, a new system ought to be adopted, leading to greater correctness

county lines, rail road and other routes, mountain and other ranges tra-
 in every direction, assist somewhat in rectifying the relative positions of
 ints, but even they do not always meet, where they ought.

compass, differences in the length of chains, errors in platting, &c., will
 cies and exhibit incorrect topography.

ns, which the material on hand has enabled me to make, I have entered
 ap in red ink; they are taken from the U. S. coast survey charts, and re-
 or scale, the result shows, that in the general features of the map no ma-
 required, and yet the insertion of actual surveys, showing the configura-
 nes, roads and streams, has improved the map greatly.

re be highly desirable to continue with the present method, to insert all
 t yet laid down, as for instance the surveys for the establishment of the
 , between this and other states, now in progress by order of the legisla-
 additional surveys, which may be ordered hereafter. As new and correct
 shed, they should be entered on the amended copy, which should be per-
 d for future corrections on the plates, as new editions of the map might

in the course of time secure to the state a valuable map, but in the
 r to supply the immediate want of a reliable map, I would respectfully

suggest. that a moderate appropriation be made for the organization of engineers, to establish at once by actual observations the most important portions of the map as are known to be still defective.

If a corps of three engineers and one topographical engineer could be employed in the course of one year establish about 600 points, and correct the map from one point of observations to the other.

This plan of observations would give an extensive network of explored points, the entire state, and a fixed location for nearly all towns, roads and county boundaries. It perhaps be practicable to secure the voluntary aid of the military institute to assist in the working up of the details. within the points located by the engineers.

The whole of this work including salary and traveling expenses of the topographical engineer, to enter the result on the state map, would not exceed \$2,000.

For an additional \$2,000 these corrections would be entered by engraving on copper plates of the map.

But probably for \$8,000 the whole work might be executed.

The large state map is engraved on nine copper plates, scale five miles to the inch. The reduced map is engraved on four copper plates, scale 10 miles to the inch.

A geological reconnaissance of the state was made some time ago by Prof. J. D. Smith, which has never been published. If the material prepared by him could be ordered by the legislature it might be entered on the same map with but little additional expense, and would render the map valuable.

An actual topographical survey of the entire state would take at least five years to complete, and would require a total expense of about \$800,000.

The reduced map, with a scale of ten miles to one inch, could be corrected and published, as there is every where a great demand for a map of this kind for common use.

The correction of the map, altering of some parts of the four copper plates, engraving, mounting say 1,000 copies, could be done in 5 months, and the expense

Correcting the map,	-	-	-	-
Altering the copper plates,	-	-	-	-
Printing in black (say 1,000 copies),	-	-	-	-
For each color \$2 (say 5 colors),	-	-	-	-
Finishing, mounting 1,000 copies, each copy 50 cents,	-	-	-	-
Expenses not yet counted for,	-	-	-	-

st for the first edition of 1,000 copies therefore being only \$1,300, and
d, that 4 or 5,000 copies could be readily sold, the whole cost would be
proportion. The map therefore might be speedily sold at \$1 per copy,
e state, and be so cheap, as to ensure a ready sale.

process every new issue would be an improvement of the preceding one,
preceding correct work would be lost, as is now the case in regard to
operations.

opinion, the only way that the state can ever be possessed of a perfectly

Very respectfully submitted.

LOUIS BUCHHOLTZ,
Topogr. Engineer.

HENRY A. WISE,
Governor of Virginia.

BOUNTY LAND CLAIMS.

Opinion of the Attorney General of the United States

ATTORNEY GENERAL'S OFFICE, M

SIR,

In 1784 Virginia ceded to the United States the largest and noblest body of land that ever belonged to the public domain of any state. But previous to the cession she had promised to give certain portions to officers, soldiers, sailors and marines, who had served during the war in her army and navy. She did not strip herself of the power to fulfill her promise without exacting a pledge that it should be fully redeemed by the government of the Union. She was generous to her sister states, but she was at the same time true to her own defenders.

The obligation of the United States to satisfy the claims of the Virginia soldiers has never yet been denied by any department of their government.

Nor has it ever been doubted, as a general principle, that the claims should be settled and adjusted according to the laws of Virginia, and by such authority as she, in her own wisdom, might see proper to charge with that duty. Whether a soldier may be entitled to, is a question of state law; and it is not consistent with the spirit or genius of this government to interfere with the administration of state laws, or to expound their meaning. When a question is incidentally brought upon them before an officer, or in the courts of the United States, the question they have received in the state is of binding obligation.

At every step which Virginia took in this business, she asserted in plain and clear implication her right to decide, through her own authorities, upon the validity and amount of the claims made for military bounty land under her laws. She conferred the power successively on her register of the land office, her commissioner of war, governor and council, without providing in any case for a final appeal.

You ask me if these decisions are in the nature of judicial expostion of law, and therefore binding. Undoubtedly they are in their character of judicial sentence that they are conclusive upon the parties and the government. When the constitution or law of any state authorizes a person to decide upon a question, the judgment of such person is always conclusive. It makes no difference whether it be a court, a legislative body, an executive officer, or a tribunal appointed for the purpose. The authority to hear, examine and decide, without appeal, carries with it the power to determine it forever; to close all controversy about it, and to close it against all future enquiry, whether of fact or the law. When, therefore, the state of Virginia authorized her governor and council to settle these claims, a decision regularly made by them was as conclusive as if the same jurisdiction had been given to the supreme court.

These decisions are in their own nature conclusive, and by the laws that be so regarded, I am not ready to assert that congress cannot disregard them. It might be an offence against the principles of justice, an act of perfidy, and a grievous wrong upon the state, to come to these cases should be overhauled in your department : but you would not obey. When congress was giving you power to exchange scrip, it had a constitutional right to couple the authority with what conditions; and if a harsh and unfair condition was imposed, the law is not reason. The doctrine of estoppel has no application whatever to these cases. The laws passed by congress are therefore to be the lamp for the guide to your path.

Any act of congress which impugns the right of Virginia to expound on the subject of bounty lands, or which makes any federal officer a judge of facts on which a soldier's claim to such lands may be based, unless passed August 1852, be an exception. Let us see whether it is or not.

Provided that outstanding bounty land warrants of this kind, which were previously to the 4th of March 1852, by the proper authorities of the state, be surrendered to the secretary of the interior, and scrip given in exchange.

Thus far there is no denial of the state jurisdiction. On the condition of the state authorities is made the basis of your whole conclusion. This provision, if any man should come to your department demanding revolutionary services in the Virginia line, without a warrant from the authorities of that state, you would tell him that he had no shadow of right, and that an adjudication in his favor at home would be so fatal that the overwhelming, of his right on original grounds, would supply the defect. It is clear, therefore, that a decision by the Virginia authorities is final against the claimant.

It is pretended in some quarters that a decision in favor of the claimant is not a denial of his right, that it adds no strength to his claim, and that you are bound to give it as a mere nullity. If this be true, you must re-examine the proof, if there should be any defect in the proof, or if you differ from the authorities about their law, you must be governed by your own opinion, and respect whatever for theirs. A claimant who thinks he has proved his case, and obtained a judgment upon it from a tribunal of competent jurisdiction, ought to understand that the whole proceeding was mere vanity and empty spirit, which might have barred him forever, but could not help him in the next step. The adjudication in his favor may have been forty years ago, and the evidence now founded on documentary evidence now lost ; on oral evidence now forgotten ; or, perchance, on the personal knowledge of the governor now dead. It is impossible for you to rejudge these cases now with the slightest justice, since you cannot read the ashes of burnt papers, nor call the dead from their graves to testify. History has given us no more than the outline of the great public events which occurred in the war of the revolution, and the outline is dimly traced. But who shall now, after three generations have died, be able to tell you minute circumstances in the life of an obnoxious man, a subaltern officer or serving in the ranks ? A law which refuses

to pay a public debt already established by competent authority, and proved again by such evidence as the creditor may be able to produce, after the lapse of eighty years, is the same thing to all practical intents and purposes as a repudiation of that debt. But if congress has done this thing, it is their fault nor mine.

Those who maintain this to be the true construction of the act, and their notion from that provision which requires you to be satisfied that the warrant was "fairly and justly issued according to the laws of Virginia," think it is a manifest and most palpable error.

Your examination is confined to the fairness and justness which attend the act of issuing the warrant. The law does not direct you to examine any thing else; and it gives you the laws of Virginia as the standard by which you are to measure its fairness and justness. What then is an issue fairly and justly according to those laws? *Fairly* means *honestly* in this connection, and means any thing at all. A warrant *fraudulently* issued is not fairly issued. For instance, if the register should issue one for a claim which had been made by the governor and council, you would regard it as void because it was not issued according to the laws of Virginia. Philologists differ about the precise meaning of *regularly*, but the question is not important whether it comes from *jus* a law, or from *regula* a command, since all agree that in its primary and proper signification it means *regularly, duly, in the way prescribed by law*. If you find one of these warrants to have been honestly and regularly issued, it was fairly and justly issued. The two phrases are synonymous. I know not how it came to pass that you sought to satisfy yourself of the legal regularity and honesty with which the warrant was issued included the power to try over again the questions of fact which were settled by the governor and council. It would be difficult to suppose that congress meant any thing so inconsistent with the national honor which it had said it; but here, the contrary is expressed in words of which it is hardly to be mistaken.

It is true that you are authorized to revise the proofs and take the oath of competency. But to what end, and for what purpose? Not that you may find defects in the opinions given by the governor and council, or that you may convince yourself that there was no dishonesty, no irregularity, no violation of law in the issuing of the warrant. The authority to take testimony for a particular purpose, clearly defined, certainly does not require you to perform a different function, already performed by others in the regular discharge of legal duty. A sheriff is bound to see that an execution is regularly made, in form and by the proper officer, but it does not follow that he may throw aside the proceedings of the court and set aside the judgment.

Fairly, justly, according to the laws of Virginia,—these words taken together, or all together, amount to no more than what might have been expressed by one word—*regularly* or *legally*. The only difficulty arises out of the redundancy of expression for which the framers of statutes have shown that they often obscure their meaning by it.

I do, that you cannot go behind the adjudications of the governor taking it for granted that such will be your own view, I need other questions. But I may as well say, in closing, that if it give an opinion on the rights of the staff officers, it would be in with the executive of Virginia. The judgments they have obtained are not only pronounced by competent authority, but were, in every proper and legal.

I am, very respectfully, yours, &c.

J. S. BLACK.

son,
Secretary of the Interior.

Opinion of the Attorney General of the United States.

ATTORNEY GENERAL'S OFFICE, June 28, 1859.

SIR,

In the opinion which I gave you, on the 30th May 1858, upon the act of August 31, 1852, concerning Virginia bounty lands, I said that a decision by the proper authorities of Virginia, in pursuance of which a warrant was justly and fairly (that is, legally and honestly) issued, was binding and conclusive upon you. I have no reason to change that opinion. On the contrary, a reconsideration of it, after the lapse of a year, has deepened the conviction that I was right.

The three questions, therefore, which you now propound to me, I am compelled to answer as follows :

1. In order to entitle the holder of a warrant to scrip in place of it, it is not necessary for him "to satisfy you that the warrant was issued for military services so rendered." The decision of the proper state authorities is conclusive upon that point, provided the warrant was issued without fraud and according to the forms of law.

2. The discovery, after the date of the warrant, of evidence showing or tending to show that the military services for which it was issued were never rendered, would not authorize you to set aside the sentence of the governor and council. You have no more power to grant a new trial than you have to reverse the judgment of the state authorities on appeal; but if you discover that the governor of Virginia and the executive council have been imposed upon by perjury or fraud, it might be well to send the case back with an exposure of it; and, if that be done, I can hardly doubt that the responsibility would be there very quickly assumed of canceling the warrant.

3. It can scarcely be necessary to add, in reply to your third question, that proof from the "Washington papers" will not overturn the conclusive presumption arising out of the warrant itself.

tion of the Attorney General of the United States.

ATTORNEY GENERAL'S OFFICE,

June 28, 1859.

received your letter asking for my opinion upon the claim made, Commodore Barron, for land scrip under the act of August 31, 1852, that the ancestor of the claimants was duly commissioned as captain of the armed vessels of the State," and served as such until the close of the revolutionary war. Proof of this service was made in 1783. In 1852, by the act of August 31, 1852, of land to which a brigadier general would be entitled, for the service, was allowed by the governor and executive council of the State. The executor of Commodore Barron, being of opinion that his claim was assimilated to that of a major general in the army, memorialized the governor for such an allowance of land as a major general would have received. The governor, concurring in that opinion, *made the allowance prayed for*, and a warrant was issued to the heirs at law of James Barron, sr., on November 1857.

scrip on this warrant? I feel no hesitation about answering that negative. The act of 1852 provides for the case of "unsatisfied military land warrants, or parts of warrants, issued or allowed before the first of March 1852." This warrant was not *outstanding* nor *unsatisfied* until after the day mentioned; nor was it *issued* before that day, as above mentioned, being nearly six years later. But the argument on the disjunctive form of expression, "issued or allowed;" and that, if the claim was *allowed* before the first of March 1852, it is immaterial that the warrant was issued afterwards. This I dissent from.

that the word "allowed" is a mere repetition of the same idea, expressed by the other word "issued;" that they are synonymous; and that the legislature did not intend to provide for two different contingencies, but for one contingency by two different words.

of congress does not embrace any but warrants which were *un-
outstanding* prior to the 1st of March 1852, no matter when they

believe that, in any true sense of the word, it can be said that this warrant was *allowed* until it was *issued*; but if we take the more latitudinous construction, that it was not *allowed* by the executive of Virginia, because there was no warrant issued on this particular warrant before Governor Wise gave it in 1857.

of 1852 requires you to be satisfied that the warrant was *issued* according to the laws of Virginia. This was no doubt *fairly*

issued, but not justly, according to the laws of Virginia, because it was issued after the time limited for the prosecution of such claims by the laws of Virginia, passed on the 16th of March 1850.

I do not deny that this claim is a meritorious one. It may work some relief to reject it; but I think you are powerless to furnish any relief.

The law is altogether against it, and congress can alone supply what the law makes to make it legal.

I am, very respectfully,

J. S.

HON. JACOB THOMPSON,

Secretary of the Interior.

Letter of the Secretary of the Commonwealth.

EXECUTIVE DEPARTMENT,
Richmond, July 20, 1859.

ention having been called by you to the opinion of the Hon. J. S. general of the United States, upon the claim made by the heirs Barron for land scrip, under the act of August 31st, 1852, I have ed it, and find the attorney general laboring under a misappre-, and of the mode of transacting business here, which call for which I am sure he will be pleased to have properly stated.

Commodore Barron was *allowed* by the executive of Virginia in ne of service was ascertained to be from the 25th December 1775 33; and on the 4th of April 1831 he was allowed by the executive a brigadier general in the state line, for service from the 25th to 7th April 1783—the amount of land bounty heretofore received Barron to be deducted therefrom." These are the terms of the

ceived that the amount of land to be granted by the register is not ever is, the law of the state having established that—and the re- allowance being made, ascertains what amount is fixed by law, rant in accordance with the allowance and with the law. The is determined by the time of service, and the rank of the officer, The executive ascertains the service and rank by the allowance; ertains the quantum by the law, and then issues the warrant ac- onstruction of the law.

general is mistaken in supposing that the governor in 1857 made prayed for by the executor of Commodore Barron. Governor edly entered upon the executive record, that he has no authority take any allowance of land bounty claims whatever. A previous made an allowance to Commodore Barron for services of the rank eneral.

se, upon being asked for his opinion, and not for any allowance ys, on the face of the papers, "I have no hesitation in declaring the commission of Virginia to James Barron, sen'r, in July 1780, m the command of the naval forces of the commonwealth, supe- ny other command in the navy—than that of the governor him- commander in chief of the army and navy of the state. In other general in the army was next to the governor in command of Commodore of the armed vessels of the commonwealth, was then, ow, next to the governor in the command of the state navy, and

the rank of commodore then, corresponded with the rank of major was superior of course to that of brigadier general in the army."

All allowances or corrections of allowances made by the executive were entered upon the executive journals, and are sent, as a matter of course, to the register, to guide him in his issue of the warrant. This opinion was so entered, nor so understood. After the allowance was made by the executive it was the register's duty to issue the warrant.

The attorney general expresses his opinion upon the expression "allowed," and says—1st. I think that the word "allowed" is a mere synonym for the word "issued," which was expressed by the other word "issued;" that the legislature did not intend to provide for two contingencies, but only for one contingency by two different words."

The practice in Virginia has been, invariably, as I have stated in my report, that the governor ascertains that the claimant is entitled to bounty, fixes the time of service, and allows the claim. The register ascertains the land to which the claimant is entitled, and issues the warrant.

Now, the actual state of things was frequently and for a long time as follows:

The state of Virginia having granted to the United States all the land in the domain, with a reservation of a quantity sufficient to pay the claims of the officers and soldiers, it became necessary for congress to appropriate land necessary to meet such claims as had been allowed. When the land was exhausted, as it frequently was, the claimant applied for a warrant, and was told there was no land. He replied, Make me the allowance I am entitled to, and when congress makes the appropriation, I can then obtain a warrant, and this was done in a vast number of cases. It was necessary to cause the witnesses by whom service was to be proved, were of the difficulty of proof constantly increasing. Allowances were then made. Application for the issue of the warrants were not presented to the register, because it was known that there was no land upon which the warrants could be issued; and these facts were notorious to the legislature—and hence the terms "issued or allowed," which had distinct signification.

It was designed to signify warrants which had been issued, or had been allowed to be issued.

If, therefore, it was issued before 1852, or if allowed to be issued after that time, though not issued then, it was intended to be permitted to be issued. For surely, in making any estimate of the amount of land necessary to be appropriated by congress, no one would have omitted claims, the justice of which had already been passed upon by the constituted authorities, and upon which the executive had said that a warrant ought to be issued, which it allowed a warrant to issue.

With regard to the particular claim of Commodore Barron, the

Letter of the Register of the Land Office.

VIRGINIA LAND OFFICE

Richmond, July 2

SIR,

I received to-day, from the commissioner of the general land office, a printed opinion of the Hon'ble J. S. Black, attorney general of the United States, in relation to a warrant, issued on the 4th day of November 1857, to the law of Commodore James Barron, sen'r. I find that the attorney general has taken in supposing that said warrant was issued by virtue of any allowance made by you, for you made no allowance in the case at all. I issued it as registered in the Virginia land office, by virtue of the *original* allowance made in 1783.

It has been uniformly declared by the attorney generals of Virginia, that the allowance of a claim for bounty land due for services in the war of the Revolution, the duty devolved on the executive department was to ascertain the rank and to designate the rank. That having discharged this duty, it then devolved on the register to issue a warrant for the quantity of land to which the rank entitled the officer or his heirs.

It has been the uniform practice of this department to issue, upon proper application, an *additional* warrant, when the parties had not previously received the full amount due them.

In the case of Commodore James Barron, sen'r, the heirs applied to the register for an additional warrant, upon the ground that they had not heretofore received what they were justly entitled to. Upon examination, I came to the conclusion that as the *original allowance* was for services as a commodore, and it was of record that the said commodore was vested with full powers as commander in chief of the naval forces of the state, that ergo, he ranked as major general of the land forces, and was entitled to the same quantity of land bounty; assuming that my predecessor had not issued the full share, that I was bound to issue a warrant for the residue.

I have, in many instances, issued warrants by virtue of original allowances where it was evident that my predecessor had mistaken the law; and in one instance, the warrants thus issued have been scrip by the proper department at Washington. There were many cases in which the party serving received 200 acres, and by virtue of the same allowances I have issued to the heirs an additional warrant of 2466 $\frac{2}{3}$ acres, to which they were justly entitled.

My official action in these cases was founded on the express decision of the attorney general, that under the allowances made, the parties had not received the amount to which they were entitled by law. The attorney general of the United States has decided, that the terms "issued or allowed" are synonymous. I respectfully dissent from this decision. That functionary is, unquestionably

et it is possible for him to err. He has not been furnished, I think, with the story of the bounty land claims of Virginia officers, &c.

ture, by resolution decided that no claims should be allowed, which were executed prior to the first of March 1852. This resolution was sent to the members and representatives in congress, for the express purpose of confessing that if they would pass a scrip bill to satisfy outstanding war-land claims as were allowed prior to the 1st March 1852, that the legislature of Virginia would execute, and she did execute a deed of cession to the government of the land set apart in the military district of Ohio, for the bounty land warrants.

ture at the same session adopted a resolution to this effect: The government having received, at the hands of Virginia, an empire of territory, and a lien for the benefit of her officers and soldiers, congress is called upon to do the highest equity and good faith, to step into the shoes of Virginia, and to issue a warrant which the latter engaged to pay, and which through the decisions of the tribunals she has recognized as valid.

the consequences which result from the decision just alluded to, I beg to give you an illustration: An allowance was made prior to the 1st of March 1852, for the heirs of the officer to whom the allowance was made, applied for his portion prior to the 1st March 1852, and the warrant issued subsequent to that date another heir applies for his portion, and, if refused, it is null and void!! Such is the result under the decision. Warrants on file in this office for soldiers' services, which were made prior to and council some thirty years ago, and by the decision of the court, are utterly worthless.

A warrant is to execute an allowance already made. I understand the bill, passed 31st August 1852, was amended in one of the houses, to insert the words "or allowed," so as to prevent all cavil, and to secure the issue to whom warrants had not been issued. I cannot but believe, sir, that the attorney general of the United States shall have examined the proceedings of the Virginia legislature in relation to the subject, that he will see the propriety of changing his construction to the terms "issued or allowed."

is letter to your excellency, with a request that you will let it accompany the communication made to you by the secretary of the commonwealth.

I have the honor to be,

Your excellency's ob't serv't,

(Signed)

S. H. PARKER, *Register.*

by HENRY A. WISE,
Governor of Virginia.

Letter of Governor Wise to the Attorney General of the U

RICHMOND, VA.

SIR,

Within the last few days I received by mail, from W two *printed* "opinions," each dated June 28th, 1859, purporting to be from you, officially, and addressed to the Honorable Jacob Thompson, Secretary of the Interior. One of these "opinions" is *general*; the other is *special*. In the case of "*the claim made, by the heirs of Commodore Barron, for land under the act of August 31st, 1852.*"

In the *first*, you say, "that a *decision* by the proper authorities in pursuance of which a *warrant* was *justly* and *fairly* (that is *legally*) issued, was binding and conclusive upon you," &c. &c.

Under the first head in this opinion, you go on to this expression: "The opinion of the proper state authorities is conclusive, &c., *provided the warrant was issued without fraud, and according to the forms of law,*" &c. &c.

I don't call attention to these expressions, to except to them, for they are not new, but they are old, and with this first opinion generally; but they characterize certain statements and expressions in the accompanying second "opinion."

Therein you say: "In 1857 the executor of Commodore Barron's estate petitioned that his rank should be assimilated to that of a major general, and he memorialized the governor for such an allowance of land as a major general would have received. *The governor, concurring in that opinion, made an allowance, and thereupon a warrant was issued to the heirs of Commodore Barron, sen'r, on the 4th November 1857.*"

Now, I inform you, sir, that the governor, though concurring in your statement, *made no such allowance* as you state; and no warrant was issued for such allowance, as none such existed. I refer you to both the accompanying papers, from the secretary of this commonwealth and from the land office thereof, to satisfy you on this point. The case was presented to me, upon the ground of *mistake* made by the register and governor in 1852, against the claimants, on a warrant, both "*allowed*" and "*issued*" in 1852. I gave an "*opinion*," simply that there *was a mistake*, but I gave no *allowance whatever*. The register corrected the mistake, and made no allowance what *ought* to have been made *originally*, in a *meritorious* claim, for the services, for the amount "*justly*," "*legally*," "*fairly*" and "*honestly*," whether there was mistake, or whether it could be corrected, or whether it should be corrected, was not for me to determine, and is not the point at issue. That point is, that you state *I made an allowance when I made none*. No allowance was made in 1831, by Governor Floyd the elder, whose son was at that time one of yours in the cabinet, and who could have informed you that his

was legal, honest, fair and just, and that I took no action whatever in the case, but gave an opinion only, which "*allowed*" nothing and "*issued*" nothing.

The accompanying papers will illustrate to you also the difference between the meaning of the words "*issued*" and "*allowed*." They are not "*synonymous*;" but if the *allowance* was made *before* the 1st of March 1852, the warrants could be "*issued*" *at any time*. The allowance of the claim in this case had been made long before that date, and the sole question now is, Could a warrant be "*issued*," after that date, to correct a *mistake*? That was a matter for the register, not for me; and he decided, I think, "*legally*," "*fairly*," "*justly*" and "*honestly*," that if there was a mistake, it could be corrected at any time. That the law meant not to "*allow*" the *amount* named by the register, but the *claim* sanctioned by the proper state authorities—the *whole claim*, whatever was due of rank or of pay for service in any rank of service. This *claim* had been "*allowed*" for a lesser grade of rank than belonged to it. The *allowance* depended upon the *merits of the claim*, not upon the *rank*; that depended upon the quality of the *commission* in the service, not upon the allowance. The commission could not be changed, but the allowance degraded it. This was "*unfair*" and "*unjust*," and I thought "*illegal*," and I know that such an effect was not intended by my worthy predecessor, Governor Floyd the elder, but that the allowance for the rank of brigadier, instead of major general, was simply "*a mistake*."

Again: If this warrant was not "*allowed*" until it was "*issued*," it was not allowed by me, but long ago, and long long *before* the 1st March 1852. This warrant was "*unsatisfied*" and "*outstanding*," *prior to the 1st March 1852*, and the act of congress did embrace it, no matter when it was "*issued*," *if the amount was justly due when the original allowance was made; and it intended to allow all of the amount which was justly due*.

Again: I, "Governor Wise," gave no authority to "issue this particular warrant in 1857."

Again: You say, "The act of 1852 requires you" (the secretary of the interior) "to be satisfied that the warrant was *issued fairly and justly, according to the laws of Virginia*. This was no doubt *fairly issued*, but not *justly*, according to the laws of Virginia, because it was *allowed and issued* after the time limited for the prosecution of such claims by the statute of Virginia, passed on the 16th March 1850." This, too, is an error; this warrant was not "*allowed*," though it was "*issued*" after the limited time. And, you say it was "*fairly issued*," but "*not justly*," because it was "*allowed*" after the time limited: Without saying whether it was "*allowed*" "*fairly*," or not, or "*justly*," or not, or "*according to the laws of Virginia*," or not, but leaving it to an implied question whether it was not *allowed unfairly, unjustly and against law*?—it was *not justly issued, because it*

attorney general of the United States, comity to the executive justice to me, personally, required that I should have been "fairly" notified that my name and official conduct were thus implicated in a federal officer. I was not so notified, and your "opinion" has been pronounced and *printed* for the guidance of a department of the government of the United States. I now, therefore, respectfully notify you of its error, whether the mistake in the allowance of the Barron claim can be corrected, and put you in possession of the means to correct your own mistakes in your official acts and my name, in connection with expressed and implied acts of *unfairness, injustice, dishonesty, and disregard of the laws*. Turn you again to the accompanying papers. I hesitate not to believe that you will correct these errors, and repair these wrongs, in as public and as you have given your opinion. I cannot suppose for a moment that you or they of this claim have perpetrated any fraud upon you; but if they have, you will expose it. But I have nothing to do with the claim itself, and I cannot take any official action in respect to it.

I shall send copies of this communication to the secretary of the Treasury. Hoping to hear from you, satisfactorily and speedily,

I have the honor to be,

Respectfully yours,

HON. J. S. BLACK,

Att'y Gen'l U. S.

HE

Reply of the Attorney General of the United States.

WASHINGTON, July 26, 1859.

SIR,

I have received your letter of the 22d. The legal view I took of Barron's case may be wrong; but if I committed an error, I did not see it then, and do not see it now. I considered it conscientiously, and came to my conclusion against the claim reluctantly.

It is probable also that I misunderstood the facts; but I took them, as I was bound to take them, from the statement made and furnished to me by the department of the interior.

If the proper performance of my duties should make it necessary for me to criticise or censure an official and public act of yours, I would claim the right to do so. But in this affair of Commodore Barron's, I neither knew, nor heard nor believed that you had done aught which was worthy of the slightest blame. I therefore did not question or impeach any act of yours in the premises. What I supposed you had done was referred to as a fact, and I simply expressed my opinion of its *legal effect* on the right of the claimant.

The documents which accompany your letter might be useful if the case were still before me. But it has passed beyond my official control, and I cannot reconsider it, unless requested to do so by the head of the proper department, or by the president.

I am, very respectfully;

Yours, &c.

J. S. BLACK.

P. S.—It occurs to me that you probably never read my opinion of 8th June 1858. I send you a copy. You will see that the phrase, "justly, according to the laws of Virginia," is quoted from the act of congress, and means, according to my construction (which is adopted by the interior department), nothing less or more than *legally*.

T S B

Letter of Governor Wise to the Attorney General of the United States

RICHMOND, VA., July 1, 1870.

SIR,

Yours of the 26th requires but a very short reply. In my letter of the 22d I called your attention to an *error of fact*, in the published opinion given upon the Barron claim, in the conviction that, when informed *I* gave no allowance whatever of that claim, you would unhesitatingly correct the error you had made, in your opinion, that I, as governor of Virginia, had made no allowance in that claim which was "*unjust and illegal.*" I regret to receive, in effect, that the attorney general of the United States cannot make a correction of error in fact, without being requested to reconsider his order at the head of the proper department, or the president. And, as you say, it is probable that you misunderstood the facts, but that you took them, as you were told, to take them, from the statement *made and furnished* to you by the department of the interior, I will look to that department as responsible for the error and its correction.

I am, very respectfully,

Yours, &c.

HENRY A. WISE

HON. J. S. BLACK,
Att'y Gen'l U. S.

of Governor Wise to the Secretary of the Interior.

RICHMOND, VA., July 29, 1859.

ve forwarded to your department copies of letters correcting an
ich affects me, officially, in an opinion of the attorney general of
es upon the allowance of a claim to the heirs of Commodore
r. In a letter of the 26th inst., a copy of which I send you, he
k the facts from the statement made and furnished to him by the
o interior. Will you please furnish me with a copy of that state-
im by your department, and compare it with the copies of the let-
o you correcting its error, that I, as governor of Virginia, had al-
in 1857.

Very respectfully,

Yours, &c.

HENRY A. WISE.

son,
y of the Interior.

Reply of the Secretary of the Interior.

DEPARTMENT OF THE INTERIOR

August 2d,

SIR,

Your letter of the 29th ultimo was duly received.

As the most satisfactory answer, I send you a full copy of all the papers with the Barron case to the attorney general.

You request me to compare the statement which you forwarded to me with the papers on file. I have done so, and see no very material difference between them. There is one, however, having reference to your action, which seems to be a misunderstanding. In the letter of Mr. G. W. Camp, which induced your action, he says, "very lately it has been suggested to the attorney general and Barron, by some one in the general land office, that if you could issue a certificate covering the point, I will mention, that a further award (The underscoring is my own.) Your opinion or action in this matter was requested in this letter, and became one of "the papers of file in the Virginia land case, as certified to us by the register, Mr. Parker.

Mr. Munford, secretary of the commonwealth of Virginia, in his letter to me, says, "Gov. Wise, upon being asked for his opinion, and not for a decision of the claim, says, on the face of the papers, 'I have no hesitation in saying that all allowances or corrections of allowances made by the executive have been regularly entered upon the executive journals, and are sent as a matter of course to the register, to guide him in his issue of the warrant. This opinion was entered, nor so understood.'"

This, of course, is a new fact. You will see, that although the attorney general's counsel laid great emphasis on your "opinion," referring to it as a fact, yet, the land office and this department regarded the issuance of the warrant as an act and deed of the register, in which, we think, he erred.

Very respectfully,

Your ob't serv't,

J. THOMAS

His Excellency HENRY A. WISE,
Governor of Virginia.

from the Records and Files of the Department of the Interior.

that James Barron, Esq. is entitled to the proportion of land
 of the state navy, for service from December 25th, 1775, to

THOS. MERIWETHER.

ber, June 2d, 1783.

BENJ. HARRISON.

ker, Esq., Reg. L. Office, Richmond, Va.:

As one of the heirs at law of Commodore James Barron of the
 and in behalf of his other representatives, I herewith make ap-
 for the issue of a warrant for the amount of acres due for the
 Commodore Barron as *commander in chief of the Va. state naval service*,
 the allowance made to him by the ex'e of Va. on the 2d of June
 (which assimilates with that of a major gen'l of the land service), de-
 termining the amount of acres embraced in the warrants which have
 part satisfaction of his service. Having full confidence in your
 knowledge of the law of the case, and of the duties of your office in
 accordance with such laws the full allowance due an officer, based
 on the allowance, and the intention of such ex'e in granting it, I am satis-
 fied that an examination of the law and the facts of the case, you will
 be able to determine the justice of the claim, and issue the amount which will be
 due.

In July 1780 Gov. Thomas Jefferson of Va. commissioned James
 Barron *commander in chief of the naval forces* in Virginia, which rank, then as
 far as that of the major gen'l commanding the land forces of Vir-
 ginia, he had equal rank, and was only second in command to the
 Governor of the state, that of the Gov. of Virginia.

Barron continued in this position to the end of the war; and in
 recognition was made by him to the executive of Va. for the bounty
 of such rank.

His service was filed, together with his commission as com-
 modore and the ex'e of Va. promptly allowed the claim as commodore,
 by that Commodore Barron, as commander in chief, was to re-
 ceive bounty in lands as was provided for by the "act of October
 1780," vol. 10, page 160, and the "acts of Oct'r 1780, and of section
 1781," which gave to the officers of the navy a bounty in
 land of an officer of *equal rank in the army*. The evidence of his

rank as being equal to that of a major gen'l in the land service, w the ex'e, who, by his allowance, gave to him the full benefit pertai which, in accordance with the acts stated, was the amount due a m rank as commander in chief of the navy corresponding thereto, w fully sustained by military and other authorities. You of course are the fact, that in no instance, from the first issue of the warrants in executive of Virginia designated the amount of land, that is, specif ber of acres which any officer was entitled to receive, but has scrupu doing so, which is established in cases where applications were mad cases of warrant officers of the navy, on the ground, that such action was an encroachment on the rights of the register of the land office, w authorized by the law, and the facts of the case, to issue the number on an allowance for land bounty. In 1783, as there was no law s amount in acres to which a commander in chief of the navy was e than that of the acts stated (that officers of equal rank in the navy to the same bounty in lands received by officers of corresponding army, the register of the land office at that early period never havin a case of the kind before, issued the amount of land on the allow services of a colonel—a rank inferior by two grades to that held by Barron. Commodore Barron, and his heirs, owing to the fact that was ever made after 1790, and up to 1830, to satisfy Va. state n never made application to the register for the additional amount heirs in 1831, mistaking the authority of the ex'e of Va., applied t additional due, and he erroneously acted thereon and reallocated the cl ting his rank as that of a brig. gen'l, deducting therefrom the am under the first allowance. This action of the ex'e was clearly errone allowance stood then, and now stands in all its force, giving to the rec benefit flowing therefrom, pursuant to the law, which is the amount gen'l, the rank of which corresponded to that of Commodore Barron. of the ex'e was not necessary, and the subsequent allowance is nug only course in accordance with the laws of the state, and the usag office from 1783, was to have applied to the register, established th cordance with the laws stated, and received the full amount due on the 1783, which would have been promptly issued upon application, by for the allowance was mandatory, the law imperative, and from wh no appeal.

In addition to this fact, the ex'e of Virginia in 1831 had not the ri or revise the decision of his predecessor, without material testimon vered and produced, showing manifest error, or mistakes in matter o of which in the case in question existed.

The same evidence upon which the allowance was made in 178 the ex'e of 1831. No additional proof of service was before him error, mistakes in matter of fact, nor errors in calculation, shown committed by his predecessor. The first allowance was made pur based upon the rank and service of the claimant; and no subsequ ex'e can deprive the claimant of the benefits flowing therefrom. B the accompanying certificate from the Hon. Henry A. Wise, gov

n. 17th, 1857, you will perceive that he strongly takes the ground of Commodore Barron was equal to that of a major gen'l in the and as such, entitled to that bounty. No one is more thoroughly the fact than yourself, from your personal knowledge, that the law such allowance should specify the grade of the officer, in accordance of his service, and that the ex'e is not justified in affixing a rank thereto, as an illustration "that A B, as deputy quartermaster should rank with a capt.," &c. The allowance, as prescribed by the law, is in accordance with the service performed by the officer; and after being the duty of the register, pursuant to the law, to affix to such grade the rank for which he is to receive his land.

I believe, fully sustained by the law and the usage of your office; in accordance therewith, no authority existed on the part of the State to the rank of brig. gen'l, as corresponding to the position occupied by Commodore Barron. I call your attention to the case of Wm. McCraw, of Virginia allowed him land bounty "as a deputy quartermaster of the rank of captain;" and 4000 acres issued to him in 1811. Major gen'l's ranked with majors; and upon application to you, 3333 acres additional, in accordance with the law, which authorizes me to review the acts of your predecessors, *when manifest error is shown by the facts arising from errors in calculations.*

Call your attention to the case of "Dr. Claiborne Vaughan," in which an allowance was made for him as surgeon and surgeon's mate, in which you issued 4000 acres due, upon application.

On the examination of this argument, based on the certificate of Gov. James M. Lyon, recent opinion of Atty. Genl. Lyon, fully authorizing you to issue the full amount due in any claim, I am satisfied that you will see the force and propriety of the application, and issue to the claimant the full amount due on the claim as a major gen'l, deducting therefrom the amount received.

G. J. PENDERGRAST,

Exccutor of James Barron.

Richmond, Oct. 31, 1857.

Henry A. Wise, Governor of Virginia :

SIR,

Some time since, an application was made to the proper authorities at Washington, by the heirs of Com. James Barron the elder, for an allowance for his services during the revolution. It was then thought that as he was entitled to receive the same amount which under the law was given to a "brigadier," and such amt. was received; but subsequently it has been suggested to Capt. Pendergrast and Barron, by some of the land office, that if you would give a certificate covering the point, that a further award would be made.

The point is this: As "commodore" merely, he would, as I have the same sum as a "brigadier general;" but as the rank in the commission is now in Richmond) is as "commodore of the armed vessels of the commonwealth," it is held that such title did not mean commodore as now, that is, commander of a squadron, but commander in chief, or of equal rank to a major general, or the highest rank in the army of Virginia, and the same bounty. If you think that this is the proper construction of the commission, I will be much obliged if you will give your certificate as I, together with the gentlemen I have mentioned, am interested in, and from what I can learn of the doings at Washington, the full amount once paid.

Very respectfully and truly, yours,

Norfolk, Jan. 13, 1857.

EXECUTIVE DEPARTMENT
Richmond, Jan. 13, 1857.

It appears by the papers on file in this department, that James Barron, sen'r, in July 1780, conferred on him the command of the forces of the commonwealth, and superior to that of any other command in the state:—In other words, as major gen'l in the army was then, as it would be now, next to the gov'r in the command of the army, so commodore of the armed vessels of the commonwealth was then, as it would be now, next to the gov'r in the command of the state navy; and the rank of commodore then corresponded with the rank of major gen'l, and was superior of course to that of brigadier gen'l.

GEORGE W. MURPHY
Sec'y

RICHMOND, VA., JAN. 13, 1857.

I have no hesitation in declaring the opinion, that the commission of James Barron, sen'r, in July 1780, conferred on him the command of the forces of the commonwealth, and superior to that of any other command in the state:—In other words, as major gen'l in the army was then, as it would be now, next to the gov'r in the command of the army, so commodore of the armed vessels of the commonwealth was then, as it would be now, next to the gov'r in the command of the state navy; and the rank of commodore then corresponded with the rank of major gen'l, and was superior of course to that of brigadier gen'l.

HENRY

The following order appears on the executive journal of May 12, 1857.

Ordered also, that in future no certificate shall be issued to any person

men) for a larger amount of land bounty than is allowed to army.

A copy.

WM. H. RICHARDSON, *S. C.*

der of the executive is directly contrary to the laws ascertaining bounty land to the officers mentioned in the order; 10 Hen. Stat. 41, 160-2; and unless some authority has been vested in the ex-
quent statute, to decide on the quantity of bounty land, as well
the evidence as to the service and rank of the officer (which I do
the case), the above order reducing the quantity of bounty to the
s an order made without authority of law, and against law, and
binding on the register or the parties claiming.

B. W. LEIGH.

RICHMOND, November 10th, 1837.

the foregoing is a copy of papers of file in the Virginia land

S. H. PARKER,
Reg. L. Office.

Land Office Military Warrant, No. 9785.

I Surveyor of the Land set apart for the Officers and Soldiers of
the Commonwealth of Virginia:

your warrant to survey and lay off, in one or more surveys, for
of James Barron, a commodore in the Virginia state navy, their
the quantity of six thousand and seventy-seven and five-sixths
ue unto the said heirs, in consideration of the said James Barron's
ne 25th day of December 1775, to the 7th day of April 1783,
certificate from the governor and council, which is received into

my hand and the seal of the said office, this 4th day of Novem-
one thousand eight hundred and fifty-seven.

S. H. PARKER, *Reg. L. Office.*

acres.

In pursuance of an advice of council, I certify, that this warrant has conformity with laws of Virginia in force prior to the cession by that state of western lands to congress.

I furthermore certify, that no other warrant has issued from the land office of Virginia on account of the services of the within mentioned James Barron except warrants Nos. 711, 6891, 6892 and 6893, and that no grant has issued since the last warrant.

Given under my hand and the seal of the said office, this 4th day of October 1857.

[Seal.]

S. H. PARKER, *Reg.*

\$30 88 office fees.

To his Excellency the Governor of Virginia, and Council of State :

The undersigned, the heirs of James Barron, sen'r, decessed, fully represent, that he was duly commissioned a commodore in the army, and was in service eight years during the war of the revolution, and that an act of assembly passed in 1779 (see Hen. Stat. L. vol. 10, p. 160), became an addition to a bounty in land equal in quantity to that of an officer of equal rank in the army.

The undersigned also show, that the rank of a commodore in the navy was equal to that of a brigadier general in the army, as settled by the usages of both as well as our own country—and there not being any act of assembly degrading the rank of a commodore, it is fair to presume that the legislature creating the rank of commodore, acquiesced in the rank attached to that office by the customs of other countries, and consequently, Commodore Barron became entitled to the proportion of land allowed to a brigadier by the act of 1780 (see book, p. 375); and by act of 1782 (see vol. 11, Hen. Stat. L. p. 84), an addition of one-sixth part for every year that he continued in the service over six.

The bounty allowed a brigadier by the act of 1780, and to which Commodore Barron is entitled, was 10,000 acres, and by the act of 1782 he became entitled to two-sixths of that quantity for the extra two years of his service over six years; the whole quantity of his claim 13,333 $\frac{1}{3}$ acres, of which quantity he has received only 7,777 $\frac{2}{3}$ acres, a quantity less than the proportion allowed a colonel for years' services; and there is still due him 5,555 $\frac{1}{3}$ acres, admitting his rank to be equal to that of a brigadier; and if his rank is only equal to that of a major, then for eight years' service he would be entitled to 8,888 acres, instead of 10,000; he received only 7,777 $\frac{2}{3}$ acres.

The undersigned, believing that it was not the intention of the legislature to curtail the legal bounties to the officers of the army of the revolution

such a curtailment has been wrongfully made, they will rectify it, in proper proportion, have addressed to the executive this communication, hoping that the relative rank of the army and navy will be recon- sidered, and proper rank and bounty be granted to their ancestor, whose part of the history of this country.

JAMES BARRON,
SAMUEL BARRON,

Heirs of Commo. Jas.

sr. dec'd.

By the Governor of Virginia, and to the Hono. the Council of State :

The undersigned, the heirs of Commodore James Barron dec'd, of the navy, respectfully represent, that he was duly commissioned as captain in the title of commander in chief of the state navy, and served several years during the war of the revolution : that he, as a commissioned captain, held the chief command of that division of the state forces, ranked as such, and commanding another division of the forces on land, which was a great honor, and that by the act of 1779 (10 Hen. p. 160) he became entitled to a bounty equal in quantity to that allowed an officer of equal rank in the army, and the act of 1780 (10 Hen. p. 375) 17,000 acres of land were allowed him, and the act of 1782 (11 Hen. p. 84, sec. 9), an additional allowance of 10,000 acres for every year's service over six. The undersigned further represent, that the title of commodore was in former times, and is at this day, by courtesy, given to a senior captain, to perform some special service, and that a captain retains the title and rank no longer than whilst in command he ranks (according to the usages of our British navy) with a brigadier general. But Commodore Barron was commissioned a commodore, and was commander in chief of the naval forces, co-operating with the land forces in the war generally, and not performing any special duty. Consequently, he ranked above a captain by courtesy, and is certainly entitled to the bounty of a major general, which is 15,000 acres, with the addition of 5,000 acres for the extra years of service, in the whole, for his eight years' services, to 20,000 acres.

But they have rec'd warrant No. 711, for only 7,777½ acres, leaving due of 12,223 acres—which they pray may be allowed them.

JAMES BARRON, *Son and heir.*
SAMUEL BARRON,

Son of Samuel Barron dec'd, the other heir of
Commodore James Barron dec'd.

COUNCIL CHAMBER, June 2, 1783.

I do certify, that James Barron is entitled to the proportion of land allowed a commodore of the state navy, for service from Dec'r 25, 1775, to April 7, 1783.

BENJAMIN HARRISON.

THOMAS MERIWETHER.

A warrant for 7,777½ acres issued to Jas. Barron, Esq. June 2, 1783.

An exam'd copy—Teste,

WM. SELDEN, R. L. Of.

April 2, 1831.

The Commonwealth of Virginia,

To James Barron, Esq.—greeting:

Know you, that our governor, with the advice of the council of state, doth constitute and appoint you commodore of the armed vessels of this commonwealth.

In testimony whereof, these our letters are sealed with the seal of the commonwealth and made patent.

Witness, Thomas Jefferson, Esquire, our said governor, at Richmond, the third day of July, in the year of our Lord one thousand seven hundred and eighty.

[L. S.]

TH. JEFFERSON.

We certify the above to be a correct copy of the original document now in the commandant's office at this place.

HENRY S. CRABB.

HENRY M. PREVOST.

United States Navy Yard,

Philadelphia, 25th November 1833.

EXECUTIVE DEPARTMENT, *Richmond, Va.*

March 6, 1835.

WASHINGTON CITY, Sept. 8, 1858.

son, Acting Com'r G. L. Office:

in support of the claim of Com. Barron, now pending before you, is, that when the allowance of land bounty was made to him in the law in force regulating the issue of land bounty to naval officers, by the act of October 1779, giving to them the same quantity of land as was granted to those of equal rank in the army, and the act of October 1782, embracing the same, but no law designating in acres the amount they should receive, was made, the register to determine, agreeably to the relative position such officers held in the army. The allowance to Com. Barron, who was then commander in chief of the Va. navy, was that of a colonel, two grades above lieutenant, which he was forced to receive, there being at that time no law in relation to the register's action, notwithstanding his decision may have been in conformity to the law of the case. At that early period, which can be seen by reference to the register's action at that time, owing to the press of business for the issue of land bounty before his office, and the inattention of the law to them due consideration, owing to the doubt and uncertainty as to the provisions of the law granting land bounty (the laws only having been passed at a time before the issue of these warrants), many erroneous allowances were made to officers, who were forced to accept them. In support of your claim to the allowances made to warrant officers of the navy, 200 men when their rank assimilated with lieutenants of the army, and as entitled to 2,000 acres. There are various other cases which could be shown proving that the acts of the reg. did not conform to the law in issuing the full amounts to which they were entitled under their allowances, which have since been rec'd by their heirs, upon application to the register by the issue of scrip.

And the law of the case clearly show that Com. Barron did not receive the full amount of land to which he was entitled, and owing to the fact that in making application for the amount due, is a clear presumption that the loss of the state of Virginia was a matter of tradition in the family.

Why Com. Barron did not press his claim for the full amount, I cannot explain. The section of land set apart in the now state of Kentucky, in satisfaction of this class of warrants, was far remote from the settlements in which the Indians held undisputed control; and as a consequence the warrantees considered their warrants worthless, they sold them for a few cents per acre; and therefore it is reasonable to conclude that Com. Barron did not receive the additional amount, if gained in his contest with the register, to compensate him for his trouble.

Owing to the Indian troubles in Ky. the authorities of Va., the house of Burgesses prior to the year 1788 suspended the location of state line warrants, and when the treaty of Hopewell took place in that year, no

further locations were made. Kentucky, after she was admitted into the confederacy in 1790, refused to recognize the right of Va. to locate her land warrants in that state, and therefore from 1783, a few years after the allowance was made to Com. Barron, to the year 1830, an interval of 43 years! there was no law in force by which a Va. state line warr't could be satisfied! Such warrants were deemed worthless; and it is a matter of history in Va. that in cases where allowances had been made for state line service prior to the passage of the law prohibiting their location, and which were undrawn, the parties would not pay the small office fees to obtain them.

These facts, I think, are alone sufficient to explain why Com. Barron and his heirs did not apply for the additional amount due.

After the passage of the act of congress of May 30, '30, assuming the liabilities of Va. to her officers and soldiers of the revolutionary army, and when the heirs of Com. Barron believed they could obtain the amount due their ancestor, they, misunderstanding the law of the case, erroneously petitioned the exec. of Va. for the amount due as a major general, instead of applying directly to the reg., who alone was the competent authority to issue the amount due. The exec. fixed the grade of Com. Barron as a brig. gen'l contrary to law and the facts of the case, and upon no other proof than that upon which the first allowance, and only allowance was made. This was a matter over which the executive could exercise no control, as the law of the land fixed the grade for which the land should be drawn.

The first allowance then as now stands in all its force; there is no statute of limitation barring the right of recovery; and the only question to be determined pursuant to the law of the case, and the opinion of the attorney general of the United States, is, Has the warrant been fairly and justly issued pursuant to law!

In the support of my statement, that the executive had no authority pursuant to law to decide on the quantity of land to which an officer is entitled, I refer to the opinion of that eminent lawyer, Benj. Watkins Leigh, atty. for the commonwealth, who says, that such action on the part of the executive was without authority of law, and against law, and as such, is not binding on the register, or the parties claiming.

Again: The executive of Virginia decided, twenty-one years ago, when application being made to him for the additional amount due a warrant officer in the Va. state navy, to whom the reg. issued only 200 acres of land at an early period, when he was entitled to 2666 acres, pursuant to the same law granting land to Com. Barron, based precisely on the same construction, that he (the executive) does not feel authorized to correct the error of a former register, notwithstanding his action was erroneous in the first instance in not satisfying the allowance in full, and refer'd the matter to the reg. of the L. office, he alone being the competent officer to correct mistakes in matter of fact arising from errors in calculation.

entitled to pursuant to the law, whose heirs have made application for the passage of the "act of August 31st, 1852," and rec'd the same for them as *lieutenants*, instead of the allowance to them of 200 acres. Warrants have been satisfied by the issue of scrip, and also the cases of the L. office in 1783 issued to surgeons' mates 2666 acres of land for their rank as *lieutenants*, when the law gives them the same allowance as officers receiving the same pay in the line of the army, without specifying the amount in acres, which makes their allowance of land correspond to that of a captain. Such additional amounts have been issued by the reg. of the land office upon application being made by the heirs, upon being referred to the law. The warrants have been issued since the passage of the act of 1852, and the issue of scrip under the present law. These cases are identical with the case of Com. Barrou; the same principle is involved, and which has been recognized by the department as strictly legal; and no distinction exists between them, for none exists.

And I give you a reference to the law and precedents bearing upon the matter, and feel assured, after maturely examining the evidence, that you will issue the scrip in satisfaction of the warrant, as one corresponding to those recognized by the office, and as having been fairly and equitably pursuant to the law of Virginia.

With great respect,

Your obdt. servant,

SAM'L V. NILES, *Atty.*

WASHINGTON CITY, September 17, 1858.

Esq.. Acting Comm'r G'l L. Office:

In further support of the claim of Comm'r Barron, as to the validity of the issue of the amount, I desire to state, that analogous cases are recognized by the department, and scrip issued thereon under the law approved August 31st, 1852, whilst the rules of the office, at the time of their examination, were of the most rigid character. See instances of the L. office, in 1783 and 1784, fixed the grade of warrant to correspond with non-commissioned officers of the army, as lieuts. in the line, whose heirs have obtained the additional amount, upon application to the reg. of the land office. See the cases and previous statements. If these claims, corresponding in principle to the case of Com'r Barron, without a shadow of difference existing between them, and formally adjudicated by the department, whilst the rules of evidence to sustain them were most rigid, how much more liberal should be the office in the allowance of these claims, based upon the opinion of the Attorney Black, rendered on the 30th of May last, upon the questions

submitted to him by the sect'y of the interior? who says that is to be confined to the fairness and justness which gave character to *issuing the warr't*, and the *law of Va.* is the standard by which you judge its fairness and justness, and that if you find a warrant to have been *regularly issued*, it was fairly and justly issued, and meets the requirement of Aug't 30th, '52.

He further says, that the power of revision was solely to correct where there was no dishonesty, no irregularity, nor no violation of law in the warrant, and that the *amount of land* which "a soldier may be entitled to" is a *question of state law!*" The opinion I herewith enclose, and call attention to pages 6 and 7, which clearly demonstrates the right of my client in question.

The law of Virginia upon the subject is set forth in the evidence in the case of Com. Barron, and in the argument I submitted in support of the same, and can be verified upon reference to Henning's Statutes of Va. and the Va. authorities.

In the conversation I held with you, in citing the law of the case, I stated to the opinion that the executive had no authority to designate the amount of land due Com. Barron, as the law of Va. fixed the amount of land due him, viz: *the navy should receive the same amount of land as officers of corresponding rank in the army.* The position of Com. Barron was that of commander of the Va. naval forces, and as such, ranked with a major general. See the evidence filed, and the opinion of Henry A. Wise, gov. of Va., which is in support of the fact is patent upon its face.

As the law shows that the governor of Va. had not the authority to grant an allowance due the heirs of Com. Barron (see the opinion of Barron filed with the case), the only course necessary for them to have been to have applied to the reg., and the additional amount would have been granted. The first allowance stands in its force, and is not affected by the action of the executive in 1830; and the register of the l. office issued the certificate of land patented in its erroneous allowance, without investigating the point, the evidence not being presented for his consideration, and no appeal had been made to him by the heirs for the additional amount claimed. This does not bar the heirs from recovery, for the original allowance was in full force, and the only question to be determined, Has that allowance been paid in full, pursuant to the bounty land law of the state? It has no other authority to settle the question agreeably to such law, is the register of the l. office, who alone is authorized to affix to each allowance the amount due thereon.

Cases *precisely in point* have been acted upon by the office, and the same issued under the "act of August 31st, 1852."

In 1783 allowances were made to warr't officers of the navy in the Revolutionary service, and 200 acres in *full satisfaction thereof*, issued by the H. In subsequent years application was made to the executive to

allowances, in the belief that he was the proper authority to fix and so, *but as non-commissioned officers*: yet such action being in case, has been disregarded, and the additional amounts due them the army, have been issued by the register of the land office, interposition; and the warrants have been formally recognized having been "*fairly and justly issued*," "*and scrip issued in satisfaction of the act of 1852*." These cases correspond, to the letter, *modore Barron*; the same principle is involved; and I cannot inference can be made between them, for none exists. For other I refer you to the evidence previously submitted.

question has been "*fairly and justly issued*," and, in accordance of the att'y gen'l of the United States, should be satisfied by the

With respect,

Your ob't serv't,

SAM'L V. NILES, *Att'y for claimants*

WASHINGTON, Feb'y 5th, 1859.

On the 31st ult. the comm'r of the gen. land office submitted, in direction, the claim of the heirs of James Barron for the issue of warrants granted said Barron for his services as a *commodore in the navy* in the war of the revolution.

In 1780 Barron was commissioned by Thos. Jefferson, gov. of Virginia, "*commodore of the armed vessels of the commonwealth*;" which made him commander in chief of the navy of Virginia. Other commissions as captains in the navy, when in command of a vessel, have been designated as "*commodores*;" but none commissioned—showing conclusively, that Barron had no peer. as commander in chief of the state navy.

In November 1776 congress passed an ordinance, by which the rank of *commodore* in the navy was established, as one grade higher than officers of the same rank in the army. Barron, then, being commander in chief of the navy, was properly ranked as a major gen'l in the army—the state of Virginia adopted this regulation of the continental congress, and uniformly followed the regulation of Va. on this subject, except as shown by the contrary in the lapse of time.

To understand the comm'r, there is no difference of opinion between us that Barron's heirs were concluded by the action of the executive of 4th April 1831, when the following order was made,

"James Barron is allowed the land bounty of a brigadier general, for services from the 25th December 1775 to the 7th April 1783 of land bounty heretofore received by him to be deducted therefrom

On the 2d June 1783 the proper authorities of Virginia issued a warrant to James Barron, that he was "entitled to the proportion of land allowed a captain in the state navy, for services from Decr. 25th, 1775, to 7th April 1783 and the allowance which no subsequent action of the executive could diminish unless there was fraud or error of fact or of law, none of which is alleged

The commissioner holds, that the executive and council of Va. were authorized by the laws of that commonwealth, in deciding claims for land bounty, to determine—

1st. The party entitled :

2d. The rank or grade :

3d. The duration of the service.

In this case, there was no question on either of these points, because the warrant of 2d June 1783 designated James Barron as the party entitled to the grade as that of *commodore* in the state navy, and specified the duration of his service. The point left open, then, was the quantity of land to which he was entitled; and this the executive of Virginia undertook to fix, by the warrant of 4th April 1831. In this the executive of Virginia transcended its authority, which we shall proceed to show.

By the 2d sec. of the act of May 1779, 10th Hening, page 51, it is enacted—
 "That the officers and soldiers of the said troops, as well as the officers and soldiers to whom a bounty in land may or shall be hereafter allowed by the laws of this commonwealth, *shall be entitled to the quantity of waste or unappropriated lands respectively engaged to them by such laws,*" and no law qualifies this provision. Consequently, Commodore Barron, or his heirs, were entitled to the quantity of lands engaged to them by the laws of Virginia, for his services as "commander of the armed vessels of the commonwealth."

The 3d section of the act of May 1779, above quoted, enacts, that no person or persons, their heirs or assigns, having no title to waste or unappropriated lands, either by military rights, or treasury rights, shall be entitled, in the land office a certificate thereof, the register of the said office shall issue to such person or persons a printed warrant, under his hand and the seal of the office, *specifying the quantity of land, and the rights upon which it is*

The executive having determined—

1st. The party entitled :

2d. The rank or grade :

And 3d. The duration of the service—It became the duty of the

grant to Barron's "heirs" a printed warrant, under his hand "and the seal of his office, specifying the *quantity* of land" to which they were entitled.

This he essayed to do on the 2d June 1783, by issuing a warrant for the amount of land due a colonel in the army.

In 1831 the heirs of Barron, knowing their rights, insisted on an allowance equal to that of a maj'r gen'l. The executive, on that application, issued an order, that "James Barron is allowed the land bounty of a brigadier gen'l in the state line," &c. This was not an attempt to fix the rank or grade of the officer, but to correct the error of the register of 1783. It did not make James Barron a "brigadier general," for his commission showed he was "commodore of the armed vessels of the commonwealth"—a fact that was not subject to executive decision. This allowance of 1831 could not and did not impair the rights of Barron's heirs; for it has been held by the supreme court of the U. States, in the case of *Reeside vs. Amos Kendall*, that one executive officer cannot review or reverse the acts of his predecessor, so as to affect or impair vested rights. It is a well settled principle of law that the action of any court acting outside of its authority, is void. The declaration by the ex. of Va. of 1831, that Barron was allowed the bounty land of a brigadier general, under this rule, was simply void. See opinion of B. W. Leigh, the att'y gen'l of the commonwealth, and one of its ablest lawyers. See certf. herewith of W. H. Richardson, sec'y of the commonwealth, in the case of Matthew Nighingale, to the same effect. See also allowance (copy herewith) to John Paul Jones, capt'n, as a brigadier gen'l, and the certificate of the present reg'r, all tending to the same point, "to wit," that the fixing of the quantity of land due Commodore Barron, was a ministerial act, resting with the register, and when error was committed therein, was subject to correction.

These views of course differ with the conclusions of the commissioner, and show, that instead of being a judicial act of the executive, it is a mere ministerial act of the reg'r.

The *opinion* of the executive of course has great weight with the reg'r, even in matters within his own jurisdiction. Hence the *opinion* of 1831 (and it was nothing more than an opinion) was then followed by the reg'r, and it would be exceedingly harsh, to say the least of it, to suppose that the reg'r of Virginia in 1857 acted without due regard to the prerogatives of the gov.—and still more extraordinary, that his excellency Gov. Wise, by his written opinion, should sustain such action. I think it will be admitted, moreover, that the reg'r of Va., who is an old, experienced officer, and the gov., who is an able lawyer and jurist, are

APRIL 4th, 1831.

James Barron is allowed the land bounty of a brigadier general in the state line, for services from the 25th of December 1775 to the 7th of April 1783—the amount of land bounty heretofore received by him to be deducted therefrom.

JOHN FLOYD.

Attest:

J. W. PLEASANTS.

VA. L. OFFICE, *Richmond*,
Jan'y 12, 1839.

I certify, that the foregoing is a copy of executive allowance made on the 4th day of April 1831.

S. H. PARKER, *Reg. L. Office*.

VA. L. OFFICE, *Richmond*,
Jan'y 25th, 1839.

I certify, that when an allowance for bounty land has been made on account of services in the war of the revolution, the register of the Va. land office is authorized and required to issue to the officer or his heirs the full allowance of bounty land to which his grade is entitled: That the executive has no authority to specify the amount in acres to be issued; but that the register must determine the quantity of land due under the laws of the commonwealth: That a *subsequent* allowance cannot affect an *anterior* one, so as to impair its *validity*, except in cases of *fraud* or *palpable mistake*:

That an allowance made by the executive of Virginia, as explanatory of a former one, so as to reduce the amount of land due, is not at all binding on the register: That it has been decided that the executive cannot restrain the register from issuing warrants for more land than it may designate in the allowance.

I certify further, that in sundry cases, warrants have been *issued and converted into scrip*, where the officer received only a portion shortly after the revolution. In many instances they received only 200 acres, being ignorant of the quantity to which they were entitled, and have since received 2466½ acres in *addition*: That the executive having ordered, that "in future no certificate shall be issued to any

claiming of their rights. It is a *res adjudicata*. There is no way of setting a former decision aside, in a court of law, but by appeal, and it is very clear that no appeal can be taken from one *executive to another* to set aside an allowance made, except for fraud or mistake.

S. H. PARKER, *Reg. Va. L. Office.*

GENERAL LAND OFFICE, January 31, 1859.

SIR,

I have the honor to submit for your consideration, under act of August 21st, 1852, the claim for scrip, founded on Virginia military land warrant No. 9785, issued Nov. 4th, 1857, for 6077 5-6 acres, for the service of "*James Barron*, as a commodore in the *Virginia state navy* in the war of the revolution."

The history of the case, as shown by the evidence on file, is the following, viz :

James Barron was commissioned, on the 3d July 1780, by Thomas Jefferson of Virginia, "*commodore of the armed vessels of this commonwealth*," having been in the naval service of said state from Dec. 25th, 1775, and continued to serve until the end of the war.

On the 2d day of June 1783 the said James Barron, on his application for land bounty, received from the proper authorities of Virginia a certificate that he was "entitled to the proportion of land allowed a commodore of the state navy, for service from December 25th, 1775, to April 7th, 1783."

It is proper for me to state in this connection, that the laws of Virginia *never fixed the specific amount* of land bounty due for the services of the *officers of her navy*, but merely provided (10 Hen. page 160) that "*every officer of the navy*" should receive "*the same amount of land as an officer of equal rank in the army.*"

In the present case it will be seen that while the authorities of Virginia *fixed the rank of Com. Barron as a naval officer*, they did *not determine what his relative rank was, as compared with an officer of the army of equal rank.*"

When the certificate of service, &c. above mentioned, was presented — the register of the Virginia land office, to be carried into warrant, that officer, June 2d, 1783, issued warrant No. 711, for 7,777 $\frac{1}{2}$ acres, which was the amount due a *colonel in the army* for the same period of service—thus assimilating the rank held by Com. Barron with that of the former army officer.

In 1831 the heirs of Com. Barron presented their petition to the council of Virginia, setting forth the facts of the case, as above that "the proper rank and bounty be granted to their ancestor,"

1st. That by the common consent and usage of all countries, a the rank of "*commodore in the navy*," was equal in official position the rank of a *brigadier general* in the army—and

2d. That the title of "*commodore*" was, in former times, and th by courtesy, conferred upon a *senior captain*, assigned to perform service with a *squadron*, and that he retained the title and rank on command—and while thus engaged, according to the usage of th and our own, ranking with a *brigadier general*; but that Com. B a very different position; that he was *not* a *commodore* by courtes expressly commissioned such—was commander in chief of the nava ginia generally, and not assigned to any special duty or place, an ranked above a mere captain commanding a *squadron*, and was rank of a *major general* in the land service, and should receive such.

The executive and council of Virginia, after an examination o the 4th April 1831, issued the following order:

"James Barron is allowed the land bounty of a *brigadier gene* line, for services from the 25th of December 1775 to the 7th A amount of land bounty heretofore received by him to be deducted

Upon this order the register of the Va. land office, on the 8th Ap warrants No. 6891, 6892 and 6893, for 4429.32 acres.

Thus the matter has remained until Nov. 4, 1857, when the regi land office, upon the petition of one of the executors and heirs of claiming the issue of land bounty, for the services of his ancestor; with that due a *major general* in the line, in virtue of the original a in the case in 1783, issued land warrant No. 9785, for 6077 5 amount equals that due under the land bounty laws of Virginia officer, for a period of service agreeing with that rendered by Com

This warrant having been presented for scrip, it is now to be de under the act of Aug. 31, 1852, you are satisfied that the same "*justly issued*," in pursuance of the laws of the commonwealth of

Upon the part of the applicants it has been urged, with great proof presented in the case clearly establishes the fact, that Jam duly commissioned a *commodore* in the Virginia state navy, and corresponded with that of a *major general* in the land service, a entitled to land bounty accordingly. That the *original allowance* in 1783. was made by *competent authority*, and was of *binding force* until fully executed. That it clearly defined the service performed a and if, through error or oversight, the *proper quantity* of land wa

first instance by the register, the error could *at any time afterwards* be corrected by himself or his successor. That the register was *the only person* under the laws and usage of Virginia, with the duty of fixing the land bounty due under any allowance made. That this was his *exclusive*, and one which had *never been interfered with* by the executive. That the parties in interest, though acting *erroneously* in submitting for an increased allowance in 1831, to the executive and council, *the register*, were not thereby estopped or precluded from making at any time to the proper officer charged with the duty of executing by order of the duly constituted authorities, and receiving the correct order, and that a subsequent executive and council had not power or authority to *reverse or reverse* the action of their predecessors, whereby *rights had been vested*, except only in cases where manifest error or fraud were shown cannot be pretended in this case.

In the case a careful examination, and have to state, that in my opinion *the issue of the warrant in question was unauthorized and erroneous*; and I have, therefore, decided to reject the claim, but submit the whole matter for your consideration and decision.

In my judgment, it was *the duty* of the executive and council of Virginia, as officers of that commonwealth, *in deciding claims* for land bounty, to fix the rank of the party entitled;

the party entitled;

rank or grade; and

duration of the service.

In the present case, they adjudicated in 1783, that *James Barron* had served as a private in the state navy for a certain length of time; but they did not determine, in my judgment, entirely competent to do, and as they should have done, to the relative rank of Com. Barron with an officer of the army holding a captain's rank. This omission was sought to be supplied in 1831, and none of the parties concerned seemed to have had any doubt as to the power and authority of the executive and council in the premises; and that body certainly ought to have undoubtedly did know, the nature and extent of their jurisdiction. In 1831, they decided by them in 1831, ranking Com. Barron with a brigadier general, and conflicting with the original allowance of the claim, nor was such second allowance the part of the executive, &c., *revising or reversing* the prior decision of an incompetent tribunal. It was, in my judgment, merely explanatory of the decision with a view to remove all ambiguity or doubt as to the amount of land bounty due for Com. Barron's services, and was made in subordination to the original order, and merely for the instruction and guidance of the register's office.

To stand the recent opinion of Attorney General Black, rendered 'May 1831, in the case of Virginia military bounty lands,' the gist of his whole argument is, that the actions made by the governor and council were in the nature of judi-

cial expositions of the law, and were *therefore binding*; that, as the state of Virginia authorized *that body* to settle these claims, a decision *regularly made by them* was as conclusive as if the same jurisdiction had been given to, and exercised by the supreme court; and that under the act of August 31, 1852, it was not right or proper, in the examination of these claims, preparatory to the issue of scrip, to "*go behind the adjudications of the governor and council.*"

If this opinion of the attorney general is correct, and my interpretation of it legitimate, it would seem to me to dispose of the case at once—for surely, it cannot be pretended, that the *solemn decision* of a body, clothed with "*judicial authority,*" could be *either abrogated or amplified by a mere ministerial officer*, whose only duty it was to fix the amount, in acres, due under the order of allowance, which, by law, was to be his *sole guide* in the matter, and in executing which, he could not legally, so far as I am advised, *exercise any judgment or discretion*, though he may, in some instances, have done so.

Finally, I am unwilling to acquiesce in the idea, that *without the intervention of an executive order*, one register of the Va. land office could properly and legally change the decision of his predecessor in any given case, *EXCEPT to correct "mistakes in matter of fact, arising from errors in calculation;"* otherwise, every allowance made by the proper authorities of Virginia, from the close of the war of the revolution down to 1852, would be liable to be revised; and upon a new construction of the law and the facts, every claim presented could be re-examined, and additional warrants issued, calling for thousands of acres of land—a state of facts, I am very sure, not contemplated by either the bounty land laws of Virginia or the act of Aug. 31, 1852.

I have endeavored, in the above statement, to treat the claim in question fully and fairly, and with an earnest desire to do only justice to all parties concerned—both the claimants and the government—and have respectfully to submit the same, in connection with all the papers in the case, for your consideration.

I am, very respectfully,

Your obd't serv't,

(Signed)

THOS. A. HENDRICKS,

Commissioner.

Hon. Jacob Thompson, Secretary of the Interior.

INTERIOR DEPARTMENT, Feb. 7th, 1853.

the register of the Va. land office thereupon issued warrant No. 711, for 7777½ acres, which was the amount due a colonel in the army for the same length of service.

This action was in strict accordance with the order passed by the Virginia "navy board" on the 11th July 1776, and which, so far as I am informed, continued in full force and uninterrupted operation throughout the war, and which is to this effect:

* "The board having had under consideration the ranks of the officers in the naval service, do establish the same as follows, to wit: A commodore to rank as colonel, a captain as major," &c.

No law or regulation of the Virginia authorities, abrogating or annulling this order, has been discovered by me, and it is believed that none can be found.

It further appears that in 1831 application was made in behalf of the heirs of Com. Barron for an additional allowance of land, based upon the assumption that the services of Com. Barron entitled him to the quantity of land due a major general, or at least to the quantity due a brigadier general. The executive and council granted thereupon an allowance corresponding with the quantity of land to which a brigadier general was entitled, and warrants were accordingly issued therefor.

There seems to have been no subsequent action in relation to this matter by the authorities of Virginia, charged with the adjudication of land bounty claims.

The register of the Virginia land office, however, in total disregard of the adjudications by the proper authorities, assumed the power of construing the original allowance of 1783, in such a manner as to authorize the issue of warrants for the quantity of land corresponding with that to which a major general was entitled. The register thus undertook to exercise the power to change the rank of Com. Barron, which had been hitherto fixed by the authorized tribunals, overruled their decisions, and virtually made a new allowance himself.

By the plainest rules of construction, as well as by indubitable inference, the original allowance was intended as a full satisfaction of Com. Barron's claim to land bounty, and was limited to the quantity due a colonel, and the register not only erred in the construction he has chosen to place upon it, but transcended his lawful duty, in issuing the warrants upon which the present claim for accip is based.

To recognize and acknowledge new constructions of old allowances by the register of the Virginia land office, is in fact to admit the competency of that officer to readjudicate claims which had been settled and satisfied at the proper time, by the proper authorities. The action had upon them contemporaneously with the allowances is in most instances the very best evidence of their meaning, and will clearly show what interpretation was then given them.

Mr. Secretary, in accordance with your order expressed in consid-

A resolution of the house of delegates of Va., adopted Mar. 16, 1850, within which claimants for revolutionary land bounty should be allowed to claim, to the 1st March 1852. The first section of the act of congress provides for the satisfaction of all unsatisfied *outstanding* military land warrants allowed prior to the 1st March 1852, by the issuance of scrip to the pro-
thereof.

The 2nd section of that act enacts, that the same "shall be taken as a discharge of all bounty land claims, to the officers and soldiers, seamen and marines of Virginia," &c. Thus it would seem, that said act provided *only* for warrants outstanding, then issued, and that even the most liberal and enlarged interpretation of the words employed in the law, are susceptible, would only extend the embrace such warrants as may have been issued between the 1st March 1850 and 1852, the date of the act.

In this view of the law, no warrants issued subsequently to the date of the act provided for thereby, and all claims founded on warrants issued since that date of real or pretended allowances should be rejected. Rfr. to opns. of atty gen. 244.

Respectfully submitted.

Hon. Sec'y Interior.

DEPARTMENT OF THE INTERIOR
February 1852

SIR,

It has become important to determine whether, by the act of congress, entitled, an act making further provisions for the satisfaction of Virginia land warrants, any other warrants than those which were "outstanding" or "issued" at the time the act, are provided for, and whether claims for scrip, based upon warrants issued subsequently to the date of said law, should be allowed.

The case of Commodore Barron, herewith enclosed, is one of a number of similar questions.

Your opinion of the construction of said act, on the point referred to is requested.

I have the honor to be,

Your ob't sv't,

J. T.

Hon. J. S. Black, Att'y General.

Copy of Resolutions of Va. House of Delegates.—See Acts of Assembly.

Resolved, that our senators in congress be instructed, and our representatives in the house of representatives be instructed, to use their best efforts for the passage of a law making a further appropriation for the satisfaction of the *outstanding* Virginia land bounty warrants for the war of the revolution.

Letter of Gov. Wise to the Attorney General of the United States

RICHMOND, VA., August 1st, 1859.

SIR,

In your opinion of June 28th, 1859, "upon the claim made, by Commodore Barron," &c. you say that I, as governor of Virginia, in *the allowance prayed for.*" And again, in the same opinion, you say *no authority to issue this particular warrant before Governor Wise gave* and you say that this allowance by me, in 1857, was "*unjust and illegal* it was *allowed* and issued *after the time limited,*" &c.

I informed you that this statement by you, as to *my allowance of all*, was erroneous, and asked for the correction, of which I furnished positive and official evidence, in the statements of the register of the treasury and of the secretary of the commonwealth of Virginia.

To this you replied, in your letter of July 26th, 1859, "It is probable I misunderstood the facts; but *I took them, as I was bound to take them, from the statement made and furnished to me by the department of the interior*" I replied, in my letter of July 29th, 1859, that I would, then, look to the department of the interior "*as responsible for the error and its correction;*" and, on Saturday, July 29th, 1859, I requested the department of the interior to furnish me with a copy of the statement made by it to you, upon which you say that the governor of Virginia, had allowed this claim in 1857. And to-day I have received from the secretary of the interior what purports to be a full and complete statement made to you by that department. In it there is not a particle of evidence or proof, upon which you were bound to take it as true in fact that the governor of Virginia, had made any allowance of this claim in 1857. No suggestion whatever, in any form, is made by any paper in the copy sent to me of the statement furnished to you by the department of the interior. I, then, wrote back again to you for the correction, if you committed the error, without being "requested" to "reconsider" the case of the Barron claim. That claim I have had no connection whatever, except merely to give my opinion upon a question of grade or rank. I am wholly indifferent as to whether my opinion may be sustained or not, except so far as I desire to see justice done to a meritorious officer and his heirs; but my sole object is to vindicate my action in respect to it, and to remove from me the official imputation of error. I have done an act which I never did, and which you have charged me with, "*unjust and illegal.*" Will you do me the justice to say, sir, whether I am in error, or not, as stated in your opinion?

Respectfully, yours,

HENRY WISE

Hon. J. S. Black, Att'y Gen'l U. S.

Letter of Robert H. Gray, Esq., to Governor Wise.

LYNCHBURG, Sept. 7, 1859.

I will please excuse the liberty I take in addressing you, my apology for my own interest you feel in the subject, and the readiness you have ever shown to mete out justice to the officers and soldiers of the revolution.

As to the rank injustice done the officers and soldiers of the continental army, the acts of repudiation and limitation passed by congress, an ungenerous and unwise act taken of them by requiring record proof of service—while it is of no benefit to society, that so far as Virginia is concerned, all the muster and pay records of the army were captured at the invasion of the state by Arnold, Jan. 1781, and were either destroyed, or carried off by the enemy, and which may yet be in a state of obscurity in England. The fact of the capture is shown in the Appendix of Girardin's Hist. of Va., and also in the reports of the committees on the petitions of officers for commutation pay—the half pay proposition of Oct. 21, 1780, having been repudiated, and the resolution of March 22, 1783, adopted in its stead.

Regarding the losses by the officers, by the capture of the records in 1781, they could still have established their claims by other evidence, had they procured early after the war, had not the limitation act of Nov. 1793 been passed—whence, together with the erroneous decision of Secretary of War in 1793 or '84, that supernumerary officers were not entitled to the half pay, and that they were paid for it by the boards of war! This, too, notwithstanding the resolution of November 31, 1781, clearly provides, that those officers, "*whose names were inserted in the returns, shall be considered as retiring from service, Jan.*

1781, and the acts of limitation was the cause of a large mass of evidence accompanying the petitions of the officers to congress for commutation was destroyed in the war office department—and there hung, until destroyed by the appropriations of 1800 and 1814, which left the officers no evidence where to establish their claims.

It is manifestly unjust on the part of the general government, which was the cause of these papers *thus destroyed*, to refuse to admit parol testimony, in which was destroyed by fire, through the carelessness of the government, in order that these officers might again set up their claims, and have been allowed while the evidence was still in existence before

me. I received a letter from the war department stating the fact of the destruction of the revolutionary records, petitions and reports of the secretary of war prior to November 1800, when the war department was destroyed. The class of claims thus thrown back were mostly those which had been reported by the secretary of war as supernumerary, who had not been reported as such by the war.

While Gov. Floyd was in office, he drew the attention of the legislature to the *captured records* at Richmond, Jan. '81, which together with other volumes including the lost history of Virginia for a *half century* or more, he was still in a state of preservation in England, and suggested the appointing an agent to procure the whole of these papers again. The *gap* left in the history of Virginia, I believe was furnished by the society of Virginia.

Would it not be well for the next session of the Virginia legislature to take some steps to recover these lost records, as they might in many cases establish the claims of officers, which has been rejected for the want of evidence. The facts also as to the *captivity* of many American officers during the time and duration thereof, might be shown by the restoration of the records which are probably still to be found among the archives of England, and completely establish the claims of officers thus situated to their half pay. For be it remembered, that congress passed a resolution, Jan. 1st, 1780, that continental officers who were *prisoners of war*, on the same footing as with the officers of the line in service.

But let us proceed: By the act of May 1779, Virginia has granted half pay for life to the officers of the Virginia continental as well as to those of the state line, provided congress itself did not make a tantamount provision for them. It seems she has done nothing whatever (as a class) for those officers of the continental line who became deranged or supernumerary by being reduced to private service prior to October 1780, although expressly provided for by the resolution of May 1779, in common with the state line officers, even though they became supernumerary prior to May 1779.

Lieutenant Henry Tatum (9th Leigh), who became deranged while in service, was allowed half pay for life by the decision of the Virginia court of appeals, and also Judge Coalter's opinion in the Wm. Lilley case, for half pay (the decision of the court being, that officers who became supernumerary while in the service of the government, state or federal, prior to May 1779, were entitled to half pay for life, with those who became so afterwards).

The act of congress of July 5th, 1832, was intended to comport with the resolution of May 1779, as per report of committee, No. 191, Jno. S. Lilley, and which embraced all claims for military services rendered during the revolutionary war, for which the state of Virginia was bound under the terms of the compact. It seems, that the act of July 1832 was so drawn as only to embrace those officers of the Virginia state line only, excluding those of the Virginia continental line. The consequence of which decision, has been to throw these continental officers who became supernumerary prior to October 1780, back upon the state to recover their claims for half pay by law—such as have been rejected by the commissioner of pensions, because of their belonging to the Virginia continental line and not the state line.

Now, to the point. By the act of July 31, 1852, congress assumed

then outstanding Virginia military land warrants, provided Virginia the general government from the payment of any after issues; once the state of Virginia gave—and in order to protect herself future claims for bounty land, the legislature of Virginia in 1852 *ingloriously and dishonorably* passed an act, not only *forbidding* any further action on bounty land claims, but also *barring and pro-* te against suits of any kind whatever—and which not only closes its against the state for military bounty lands, but also against the *any claims* of the officers of the Virginia continental line, and their so as the Virginia court of appeals had given judgments for previous July 5, 1832; and by which decisions, and the payment of claims congress has bound the general government for the payment of all Further, that judgments have been obtained since 1832, before said heirs of continental officers, on like claims rejected by the commissions, to the amount of \$48,000 or more, up to 1843—the amount the treasury of the United States, as per special act of congress in which further binds the general government for the payment of all like debts being considered as binding as law—if so be.

What condition are the claims of those supernumerary officers now adjudicated! not only by congress, but by the state of Virginia also; in the most dishonorable way, by closing the door, by legislation, rights of its revolutionary officers, for their half pay! which disgrace boasted had not soiled the ermine of the Virginia court, or legislature.

What is the remedy? Simply for the next legislature to repeal those laws, so as to permit the state to be sued, if it will not pay the debts of without, for both bounty land and half pay! Which subject, I feel it your duty, as well as being in entire accordance with your standing before that body at an early stage of the session; and also to the adoption of resolutions requesting congress to so amend or confirm of July 5, 1832, as to embrace the officers of the Virginia continental as well as those of the state line, in accordance with the original report of the committee, No. 191, and the act of May 1779.

Now, that so far as the military bounty land warrants for revolutionary officers concerned, the legislature could simply authorize the executive to have not yet been issued or acted on, if found to be entitled thereto; if they will not grant scrip for them, the state of Virginia should then itself, as she is legally bound to do, inasmuch as having released the government from their payment, she thereto took the payment of them for all intents and purposes.

On this branch of the subject, I will, however, draw the attention of your recent adverse decision of Attorney General Black in regard to a bounty land claim, wherein the bounty land was allowed, but that the warrants, on which the claims were based, had not issued, or been taken out of the register's office in 1783. This decision of the attorney general could not most certainly be in

accordance with the *true intent* and meaning of the act of congress. The claim being allowed, what matters it whether the warrants are in the register's office, or were taken out by the officers, their heirs or

I trust you will call the attention of the legislature to this branch also, in order that suitable resolutions may be adopted thereon. It could be said, sir, on the subject generally, but, in conclusion, we are in regard to the treatment of our revolutionary officers by congress. They comply with the most solemn contracts entered into with them, the half pay for life promised by the resolution of October 21, 1783. Wherefore, the great distinction made between General Washington and his officers and soldiers under his command? That so far as the efforts are made in honor of, and to perpetuate his name and fame to unborn generations, it is all right and proper; but while so doing, why should his compatriots in arms—the officers and soldiers under him—be overlooked and forgotten by congress and the country? General Washington himself was not thus unmindful of the rights of the officers and soldiers. For it was on his most *earnest solicitation*, that congress made the provision for half pay to them. It would indeed seem, that as a father loveth and cherisheth his children, so yearned the bowels of the Father of his country for his heroic officers and soldiers. Why then this great distinction between

While General Washington is being honored with monuments to his memory, in order to render his name immortal, if possible, his countrymen are treated with cold neglect and the most cruel ingratitude. General Washington have done without the aid of his heroic lieutenants, fed, and worse clothed—and who so largely contributed to the honor of his name to posterity as the *tutelary deity of American liberty*—the light and hope of the down trodden nations of the earth? None whatever. Without the co-operation of his officers in securing independence, General Washington would have received, in default of the immortal honors paid him by his countrymen, a halter for a traitor's grave for his body—while angels from the skies would wreathe his spirit to the blissful realms of eternal day.

How then, we say, can the glory of the one be disconnected from the other. As the head of the army is honored, so should the officers be. Justice should be done to the one, as well as honors paid to the other. Should the head be honored, while the other members of the body are treated with cold contempt? The head, the body and the limbs are all one.

We trust then, sir, that the next session of the Virginia legislature will remove this *foul blot of repudiation*, from the hitherto fair escutcheon of the Commonwealth of Virginia, by removing the *bar* to suits against her revolutionary officers for their half pay, in order that none of her soldiers may be compelled to leave her borders, on the plea, as in the case of Rhodé Island, who directed at his death, and had it in his tombstone, that himself nor any of his family should ever be so

Rhode Island, because this state in 1843, by legislative enactment, *mediated her revolutionary debt.*"

With great respect,

Your obedient servant,

ROBERT H. GRAY.

A. WISE,
Gov. of Virginia.

not from any feelings of pedantry or egotism that I make the request, but for the cause of just claimants, that I would ask the favor of your honor to communicate published in the Enquirer, to which I am a subscriber of together with your reply to the undersigned—a copy of which you will send me by mail.

R. H. G.

will be referred to the report of the committee of congress of May 18th, on the revolutionary claims, and also to the same in the case of Col. George Rogers, December 22d, 1837. To show that it was intended by the act of July 18th, 1791, that the officers of the Virginia continental line should also be included, and that it was a mere bungling in the drafting of the act that they were excluded. It could not surely have been the intention of congress to provide for the officers and shut out her own continental officers, inasmuch as she was bound by the act of 1790 as well as by the deed of cession from Virginia of all her western claims against the state of Virginia for military services rendered during the revolution.

I see, I have not even broached the subject of the half pay bill which has been introduced by congress for many years, as that bill only provides for a class of claims which has been denied that it was bound to pay by legislative enactment. The legislature might again urge the passage of this bill by congress, as also the French claims. They are both righteous debts against the general government; and for the same reason should be paid, and would no doubt be popular with the masses.

In the influence of your honor also with the Virginia legislature, that with the same as above, congress should be invoked to repeal those odious acts of limitation of 1787, 1792, 1793, which prevents action, by the court of claims, on the merits of the claims. The committee on revolutionary claims, had a joint resolution passed in effect, at the last session of congress, which it promised me to report, but I want of opportunity.

R. H. G.

Letter of Thomas Green, Esq. to Gov. Wise

WASHINGTON, 4

DEAR SIR,

In my letter of the 19th ult. I expressed my favorable result if the claim of Virginia were pressed in the United States treasury. Those apprehensions have been re-manifest we should have succeeded but for that cause—although to making the effort at this time, yet, when the step was taken, I and promised to others, for assistance, between 60 and 70 per cent. compensation as the legislature might allow for the services rendered in the claim.

The entire amount of all the claims of the several states would be little less than \$1,750,000; of which Virginia would have been entitled to \$1,100,000. And such was the anxiety of the executive to defeat the measure, intimation was distinctly given (as I was informed by a senator) that an army bill would be vetoed if that appropriation were included at the same time. A formidable intimation, and the active efforts of the secretary of the treasury, in an open canvass, as is alleged, in the hall, against the amendment, have caused its defeat.

It is unfortunate for the state, I think, that any of her representatives have yielded, as not a doubt can now be entertained that their acquiescence with their friends in South Carolina (who were undecided at the hour), would have secured the success of the measure.

This is the more to be regretted, because the violent opposition of many millions would be drawn from the treasury, threatening it with bankruptcy, and the prejudice may so increase, as to defeat us hereafter when South Carolina shall be willing to accept the large sums due them from the United States. This amendment authorized the secretary of the treasury to issue bonds, in five per cent. stock.

The burden to the United States would have been slight, while to Virginia would have been substantial—and at all events, as the United States owe to Virginia and the other states who lent the money in 1812, the settlement ought to be made, and the United States should give its bonds, if it cannot pay in money.

I enclose a list of the yeas and nays, also an analysis of the vote, which you will see—

1st. That but for the condition of the treasury, the measure would have prevailed by a large majority :

2ndly. That if our own friends had not yielded, the measure would have succeeded, however unpropitious the time :

if our northern friends shall stand firm, we may succeed, even at
on, provided the delegations of Virginia and South Carolina shall
sustaining the claim. No constitutional question is involved—no
ained of the legal and equitable rights of these states—if the rule
individuals be applied to equal sovereigns, as was done in the settle-
Maryland—and the only question seems to be, whether these states
to bear unjust burdens in order to ease the United States treasury,
the administration from the imputation of increasing the public debt,
it would only be liquidating debts which had been created long

th some of the South Carolina delegation was, that if she pressed
now, it would be used as a pretext for increasing the tariff. The
Virginia and South Carolina took no such view, which, if valued
count to a surrender indefinitely of the conceded right.

I am, very respectfully,

Your ob't servant,

THOMAS GREEN.

Wm HENRY A. WISE,
Governor of Virginia.

Vote in the House of Representatives of the United States, on 2d March 1859, on the 25th Senate amendment to the Army Bill.

YEAS—Messrs. Nehemiah Abbott of Maine, Garnett B. Adrain of New Jersey, John A. Ahl of Pennsylvania, Samuel G. Andrews of New York, Thomas J. Barr of New York, Henry Bennett of New York, Charles Billingshurst of Wisconsin, Francis P. Blair, jr. of Missouri, Thomas F. Bowie of Maryland, William D. Brayton of Rhode Island, James Buffinton of Massachusetts, Anson Burlingame of Massachusetts, John S. Caskie of Virginia, Calvin C. Chaffee of Massachusetts, Ezra Clark, jr. of Connecticut, Linus B. Comins of Massachusetts, John Covode of Pennsylvania, Aaron H. Cragin of New Hampshire, Timothy Davis of Massachusetts, Henry L. Dawes of Massachusetts, John Dick of Pennsylvania, William H. Dimmick of Pennsylvania, Edward Dodd of New York, John R. Edie of Pennsylvania, Henry A. Edmundson of Virginia, George Eustis, jr. of Louisiana, Reuben E. Fenton of New York, Thomas B. Florence of Pennsylvania, Stephen C. Foster of Maine, Charles J. Gilman of Maine, Daniel W. Gooch of Massachusetts, Henry C. Goodwin of New York, Amos P. Granger of New York, Galusha A. Grow of Pennsylvania, Robert B. Hall of Massachusetts, George S. Hawkins of Florida, John Hickman of Pennsylvania, Charles B. Hoard of New York, George W. Hopkins of Virginia, Valentine B. Horton of Ohio, Owen Jones of Pennsylvania, William H. Keim of Pennsylvania, William H. Kelsey of New York, Chauncey L. Knapp of Massachusetts, John C. Kunkel of Pennsylvania, James Landy of Pennsylvania, John Letcher of Virginia, William B. Maclay of New York, John J. McRae of Mississippi, Orsamus B. Matteson of New York, John S. Millson of Virginia, William Montgomery of Pennsylvania, Edwin B. Morgan of New York, Edward Joy Morris of Pennsylvania, Freeman H. Morse of Maine, Oliver A. Morse of New York, Ambrose S. Murray of New York, George W. Palmer of New York, John U. Pettit of Indiana, James Pike of New Hampshire, John F. Potter of Wisconsin, Emory B. Pottle of New York, Paulus Powell of Virginia, Samuel A. Purviance of Pennsylvania, James B. Ricard of Maryland, David Ritchie of Pennsylvania, Anthony E. Roberts of Pennsylvania, Homer E. Royce of Vermont, Judson W. Sherman of New York, Eli S. Shorter of Alabama, William Smith of Virginia, Francis E. Spinner of New York, William Stewart of Pennsylvania, Mason W. Tappan of New Hampshire, Eli Thayer of Massachusetts, John Thompson of New York, E. P. Walton of Vermont, Israel Washburn, jr. of Maine, Allison White of Pennsylvania, William G. Whiteley of Delaware, and John M. Wood of Maine—81.

NAYS—Messrs. John D. C. Atkins of Tennessee, William T. Avery of Tennessee, William Barkadale of Mississippi, John A. Bingham of Ohio, William D. Bishop of Connecticut, Philemon Bliss of Ohio, Thomas S. Bacock of Virginia, Milledge L. Bonham of South Carolina, William W. Boyce of South Carolina, Lawrence O'B. Branch of North Carolina, Joseph Burns of Ohio, James M. Cavanaugh of Minnesota, Horace F. Clark of New York, John B. Clark of Missouri, James B. Clay of Kentucky, Williamson R. W. Cobb of Alabama, John Cochrane of New York, Joseph R. Cockerill of Ohio, Schuyler Colfax of Indiana, Erastus Corning of New York, Martin J. Crawford of Georgia, Thomas G. Davidson of Louisiana, H. Winter Davis of Maryland, John G. Davis of Indiana, Reuben Davis of Mississippi, Sidney Dean of Connecticut, James F. Dowdell of Alabama, John M. Elliott

Analysis of the Vote in the House of Representatives on 2d March 1859, on the 25th Senate Amendment to the Army Bill; which amendment had been adopted in the Senate on the 26th of February by a Vote of 23 to 14, and authorized the accounts of the other States to be settled with the United States on the same principles as had, by law of 3d March 1857, been applied to the Maryland settlement. The House on 2d March 1859 refused to put the States of Maine, New York, Pennsylvania, Massachusetts, Delaware, Virginia and South Carolina on the same ground, expressly and in terms, conceded to Maryland, by the law of 3d March 1857, and now by a Vote of 81 yeas to 100 nays.

STATES.	Yeas.	Nays.	Absentees.	REMARKS.
Maine.	6			It will be seen that
New Hampshire,	3			
Vermont,	2	1		New York gave 19 votes.
Massachusetts,	10	—	1	Pennsylvania " 19 "
Rhode Island,	1	—	1	Massachusetts " 10 "
Connecticut,	1	2	1	Maine " 6 "
New York,	19	6	8	N. Hampshire " 3 "
New Jersey,	1	1	3	Vermont " 2 "
Pennsylvania,	19	1	5	Wisconsin " 2 "
Delaware,	1			— 61 votes.
Maryland,	2	2	2	And all the slaveholding states
Virginia,	7	3	3	combined gave 15 "
North Carolina,	—	7	1	Rhode Island gave 1 vote.
South Carolina,	—	4	2	Connecticut " 1 "
Georgia,	—	6	2	New Jersey " 1 "
Alabama,	1	4	2	Ohio " 1 "
Mississippi,	1	4		Indiana " 1 "
Louisiana,	1	3		— 5 "
Ohio,	1	16	4	— 81 "
Kentucky,	—	6	4	
Tennessee,	—	9	1	
Indiana,	1	6	4	
Illinois,	—	7	2	
Missouri,	1	2	4	
Arkansas,	—	1	1	
Michigan,	—	3	1	
Florida,	1			
Texas,	—	1	1	
Iowa,	—		2	

If the three from Virginia and four from South Carolina, who voted against the bill, had voted for it, the vote would have been 88 to 93; and in that event it is probable Messrs. Bingham, Giddings and Grover, who had recorded their votes in favor of the amendment, would not have changed to the negative—as they

WASHINGTON MONUMENT.

Proceedings of the Commissioners.

TUESDAY, NOV. 24, 1857.

Commissioners agreed to contract with Randolph Rogers, Esq. of New York, for the execution of so much of the contract entered into with the late Mr. Crawford, for the statues and emblematic figures for the monument not finished by him, upon the terms following—that is to say :

statue of Marshall, if not already modeled by Mr. Crawford, and the statues of Lewis and Nelson, each for the sum of one thousand dollars, that being the amount contracted to be done for Mr. Crawford,	-	-	-	27,000 00
and emblems with bass-reliefs for the six plinths, in the eagles formerly proposed, for \$ 5,000 each; the general design was given by the commissioners,	-	-	-	30,000 00
in lieu of those made and furnished by Mr. Crawford, who agreed verbally in his lifetime to take back the shields from him because they were not of proper dimensions and to re-contract,	-	-	-	3,000 00
and, insurance and all other expenses for placing the statues by the side of the monument in the capitol square,				3,500 00
Total,				<u>\$63,500 00</u>

Mr. Crawford was requested to prepare a contract, carrying out the foregoing.

In April 1858 the commissioners informed the governor that the sum of \$63,500, the aggregate amount of sales of various articles no longer needed for the construction of the stone work of the monument, had been paid to the Treasury, intended by them to be passed to the credit of the Washington Monument, and, out of the specific appropriations for which the same had been made, that by mistake that amount had been credited to the general fund of the Treasury—thus diminishing to that extent the appropriation made for the monument, a railing for which was much needed, and the expense of erecting it would nearly defray. The commissioners therefore requested the Governor to give such directions as might be necessary to restore the fund to the Treasury, which it had been appropriated by law.

On the 30th, 1859, a letter was received from Mr. Randolph Rogers, dated the 15th, 1859, of which the following is an extract :

“I am expecting the bill of lading for the statue of Mason.

Miller writes me that the Marshall will be finished by the first 1860. The Nelson will be finished by the first of June 1860, and the first of October 1860.

I am getting on well and rapidly with the Lewis: It is a fine statue. make a splendid statue."

Extract from the minutes of the commissioners.

G. A.

Contract with Randolph Rogers, Esq.

agreement, entered into this eighteenth day of December 1857, between the city of New York of the one part and Henry A. Wise, governor of the Commonwealth of Virginia, for and on behalf of the said commonwealth, in pursuance of an act of assembly, of the other part, witnesseth :

Randolph Rogers covenants and agrees on his part, in accordance with a model and design furnished him by the commissioners of the Washington monument, and in accordance with a part of the original design for said monument, both of which are in the possession of the said Henry A. Wise, governor as aforesaid, to model and execute in bronze, of a rich and beautiful color, and of the best quality, equal at least to the work executed by Thomas Crawford, the following statuary, trophies and bass-reliefs, to be placed on the said monument, now being erected on the capitol square in the city of Washington, to wit :

Two full length pedestrian statues, representing General Andrew Lewis and Thomas Jefferson, the portraiture of each to be taken from the best likenesses to be obtained, and to be in the dress most commonly worn by each in the performance of his public duties, each statue to be twelve English feet in height.

Six trophies and bass reliefs, for the six lower pedestals of the monument; the same to be in proportion to the statues upon the circular pedestals above. Each trophy to represent, emblematically or allegorically the ideas of the epoch in which it was represented by the statue under which it is placed, and the prominent events of his life. The model, design, or representation thereof to be submitted to the commissioners of said monument, and approved by them before the work is executed in bronze.

Randolph Rogers further covenants and agrees to complete the said statuary and trophies, according to the said designs and description and approval, on or before the first day of January 1862—and he further agrees to cause the same, or any portion thereof, as completed, to be properly cased and boxed, and delivered, safe and in good order, to the governor of the commonwealth of Virginia, by the side of the capitol square in the city of Richmond, in such position as the governor may direct.

Randolph Rogers further covenants and agrees to cause the said statuary to be properly valued for their full value, for the commonwealth of Virginia, against all damage and loss from the time of completion until delivered as aforesaid. All damage and loss prior to the delivery, to be borne by the said Rogers.

In witness whereof, the said Randolph Rogers and Henry A. Wise, governor as aforesaid, for and on behalf of the commonwealth of Virginia, covenants and agrees, that the said commonwealth will cause to be paid to the said Rogers, or his authorized agent, at the treasury of the said commonwealth, in full for the said works, of the state of Virginia, the following sums, to wit :

For the said pedestrian statues, the sum of nine thousand dollars; and for each of the said bronze trophies and bass-reliefs, the sum of five thousand dollars; and for the cost of the material, and expense of boxing the said works, and placing them by the side of the capitol square, as herein provided, and all other expenses that may be incurred by him on account of the said works, the sum of three thousand five hundred dollars. The said several sums to be paid to the said Rogers, or his authorized agent, at the treasury of the said commonwealth, in full for the said works, of the state of Virginia, the following sums, to wit :

be paid to the said Rogers, or his authorized agent or legal representative in the manner following:

When either of the said statues shall be completed, and delivered to an said governor, in conformity to this contract, the sum stipulated to be paid shall be paid; and in like manner when any one of said trophies and bass-reliefs shall be completed, delivered and received, the sum stipulated to be paid for each shall be paid; provided, that not more than one-half of the entire sum agreed to be paid shall be paid in one year: and when the entire work herein agreed to be executed, shall be delivered and received as aforesaid, then the said sum of three thousand five hundred dollars shall be paid.

And it is further understood and agreed between the parties herein, that if any one or more of the models of statues or trophies and bass-reliefs specified herein shall be completed, and delivered to the said governor, and the said Rogers, from any cause become unable to complete the same, the right of property in the said models shall immediately vest in the commonwealth of Virginia, and the governor shall have authority to appoint an agent—and full power and authority is hereby given by said Rogers to take possession of the said model or models for the said commonwealth, to make such use thereof as her constituted authorities may deem proper; and a proportion thereof, a ratable proportion of the sum stipulated to be paid for the same, when completed, shall be paid by the said governor on behalf of said commonwealth, the proportion to be ascertained by referees mutually appointed by the said governor and the personal representative of said Rogers. But if the said work should be completed and delivered according to agreement, then the said models to be retained by the said Rogers for his own use and behoof.

And whereas, by a contract entered into between Thomas Crawford and Henry A. Wise, governor of the commonwealth of Virginia, for and on behalf of the commonwealth, of the other part, dated on the 9th day of August 1856, it was agreed between the parties, that the said Crawford should model and construct four full length pedestrian statues representing General Andrew Lewis, Thomas Nelson and John Marshall, for the sum of nine thousand dollars; and it was further stipulated, that if any one or more of the models specified therein should be completed, and delivered to the studio of the said Crawford, but not cast in bronze, and the said Crawford should then die, or from any cause become unable to complete the same, the right of property in the said models should immediately vest in the commonwealth of Virginia, and the governor thereof should have authority to appoint an agent, and that full power and authority was thereby given said agent by said Crawford to take possession of the said models for the said commonwealth, to make such use thereof as her constituted authorities might deem proper; and in like manner, if any one or more of said statues should be completed, and delivered to the city of Richmond, and the said Crawford should be unable to deliver the same according to said contract, then in like manner the right of property in the same should vest in the commonwealth, and like proceedings and like authority was thereby conferred to take possession of the same for the Washington monument: and it having been announced that the said Crawford had completed and neither of the said statues having been delivered in the city of Richmond, and unofficial information having been received that the statues of Mason and Marshall had been finished in the studio of the said Crawford, but not cast in bronze.

Now, therefore, in pursuance of the terms of the said contract with the said Crawford, the said governor doth hereby appoint and constitute the said Randolph K. Mason of the commonwealth of Virginia, to take possession of the model or models of the statues of Mason and Marshall, for the use of the commonwealth of Virginia.

And it is further understood and agreed between the said governor and the said Rogers, that the said Rogers shall cause the model or models of the said statues of Mason and Marshall to be cast in bronze, in a manner in all respects equal to the other statues first as aforesaid contracted for, and to cause the same, as soon as completed, at his expense to be properly cased, boxed, and delivered in good condition to the governor of the commonwealth, by the side of the monument on the capitol square in the city of Richmond, in such position as the governor may direct; and also to cause the said statues to be properly insured for their full value for the said commonwealth, in the manner the other statues herein before contracted for are required to be insured, and upon the same liability. And in consideration thereof, the said governor, for and on behalf of the commonwealth of Virginia, covenants and agrees that the said commonwealth will, when the same are delivered and accepted by the said governor as aforesaid, cause to be paid to the said Rogers, in lawful currency of Virginia, at the treasury of the state, the sum of four thousand five hundred dollars for each of said statues.

And it is further understood and agreed, that if the said two statues of Mason and Marshall are executed, delivered and accepted according to agreement, then the said models are to be retained by the said Rogers for his own use and behoof.

In testimony whereof, the said Randolph Rogers hath subscribed his name and annexed hereto his seal, and the said Henry A. Wise, governor of the commonwealth of Virginia, hath subscribed his name and caused the less seal of the commonwealth to be affixed, the day and year first above written.

(Signed)

RANDOLPH ROGERS. [SEAL.]
HENRY A. WISE.

[L. 8.]

By the governor:

GEORGE W. MUNFORD,

Sec'y of the Commonwealth.

The work to be done for the lower pedestals of the monument, shall be made to express the ideas of six epochs and their events, as nearly as possible, thus: The pedestal in front of the Lewis shall be ornamented with statuary, to consist of human or other figures, surrounded by shields, trophies, base-reliefs, &c., on all four sides emblematical of the *colonial state* of Virginia: that in front of Henry to be ornamented in like manner, emblematical of *revolution*: that in front of Mason to be ornamented in like manner, emblematical of the *bill of rights* and a *written constitution*: that in front of Jefferson to be ornamented in like manner, emblematical of *independence*: that in front of Nelson, to be ornamented in like manner, emblematical of the *conduct*, or *ways and means*, *civil* and *military*, of the *state government in revolution*: and that in front of Marshall to be ornamented in like manner, emblematical of a *peaceful adjustment of the war* and a *settled condition of the state administering justice*.

DISINTERMENT OF THE REMAINS OF MR.

*Expenses attending the Removal of the Remains of Ex-P
Monroe from New York to Richmond, and for their Inter
wood Cemetery.*

Lot purchased in cemetery for commonwealth,	-	-
Hauling box for coffin,	-	-
Expenses of committee sent to New York for body,	-	-
For digging vault for grave,	-	-
For brick work and stone masonry at grave,	-	-
Richmond city committee of arrangements, for expenses attending obsequies,	-	-
For hack hire and mourning suits for drivers,	-	-
Owners of steamer Jamestown, passage and fare for thirty-eight state guards,	-	-
For drawing plan for monument,	-	-
To pay architect for traveling to the north to obtain estimates,	-	-
Contract for iron temple,	-	-
Additional brick work for base of temple,	-	-
For granite sarcophagus,	-	-

Painting,

Appropriation, - - - - -

There ought to be an iron railing around the public lot.

SOUTTER'S CASE.

Special Board on the Final Settlement of the Accounts of the Commonwealth with James T. Soutter.

AL ASSEMBLY OF VIRGINIA :

he undersigned, the special board under the resolution of the last ly, "for final settlement of the accounts of the commonwealth Soutter," passed April 5, 1858, submit their report.

he passage of the resolution, a letter was written to Mr. Soutter, tion to said resolution, and asking for a statement of his account.

May following Mr. Soutter replied, and forwarded his account, is filed among the papers of the board.

ned at once made full enquiry into the whole subject, of the Board ; and after some further correspondence between the undersigned , it was agreed, under the power vested by the resolution referred o matters in controversy to arbitration.

f the state, the undersigned selected Mr. Peachy R. Grattan and con. On the part of Mr. Soutter, the arbitrators named were Greenleaf and J. W. Philips.

general was requested by the board to appear before the arbitra- in New York in October 1858—and after full investigation, con- than a week, the arbitrators failed to agree.

ifference of opinion, they selected the Hon. Greene C. Bronson who arranged to hear the case on the 25th day of November 1858, the attorney general again attended, and argued the case before behalf of the state.

ad the case under consideration for more than six weeks after it , and finally, upon the 18th of January 1859, made his award in mmonwealth for \$18,558 59.

was paid within a very short time; and after deducting expenses rges, the balance was paid to the commissioners of the Sinking

assembly is referred to the report of the attorney general to the or a history of the case, and the views upon which they relied for the arbitrators and the umpire. How far the award differs from

them, will be fully seen by comparing the opinion of the umpire report.

It is unquestionable, that though the settlement has resulted in balance in favor of the state, it was made upon principles most Soutter. Though a loss has been experienced in this transaction, pecuniary, and the credit of the state has been unimpaired, except the matter having been so long unsettled.

The papers connected with the transaction are ready for the general assembly, should it be considered necessary to make the whole subject is now presented for its consideration.

All of which is respectfully submitted.

HENRY A.
J. R. TUCKER
GEORGE V.

Report of the Attorney General.

RICHMOND, November 1, 1859.

have the honor to submit to you, as the president of the special board by the resolution of the last general assembly, passed April 5, 1858, settlement of the accounts of the commonwealth with James T. official report.

findings of the special board, which led to the submission of the accounts of the commonwealth and Mr. Soutter, to arbitration, I need not other than to say, that the arbitrators appointed by the board, made an arrangement with those appointed by Mr. Soutter, to meet in the city of New York on the 4th of October 1858. It was regarded as proper by you and the members of the special board, that I should go on to New York to represent the commonwealth before the arbitrators.

I presented to the arbitrators a printed statement of our case, which had been prepared by the special board. The evidence, which was chiefly documentary, was examined by the arbitrators; and they failed to agree upon an award.

On account of considerable difficulty in the selection of an umpire, the arbitrators agreed to refer the case to Judge Greene C. Bronson, late an eminent judge of the court of appeals. Judge Bronson accepted the office, and I made arrangements to appear before him on the 25th of November 1858.

Questions had been started by Mr. Soutter before the arbitrators, which led me to think it would be desirable to have the members of the Board of Directors, and Col. Armstrong, a member of that board at the date of the hearing, forming the subject of enquiry, present upon the hearing before the arbitrators. At my request, all of the present board, with their secretary, accompanied me. Col. Armstrong, though requested to do so, failed to meet us, on account of business.

The consideration of the case occupied six days, and was fully argued, as well as the accounts of the commonwealth as upon the part of Mr. Soutter. On the 1st of January 1859 the umpire rendered his award, based upon an elaborate report in favor of the commonwealth, for the sum of eighteen thousand five hundred and three dollars and eighty-seven cents (\$18,503 87), as of the date of the award.

I have paid the same a short time afterwards to me, and I have paid the same to the deduction of expenses of the arbitration and umpirage, to the balance of the Sinking fund.

The award is for less than the amount claimed for the state, and the opinion of the umpire criticizes some of the views insisted upon by me as the counsel of the commonwealth. I do not deem it out of place to present a statement of the case, and the demands taken by me on behalf of the commonwealth. While I shall

do this with entire respect for the umpire selected in the case, I feel to vindicate the ground assumed by me in argument, from the report of the judge, and to place before the special board, for the attention of the board, certain prominent facts, which have not been as fully considered by the board as seem to have been due to their importance.

The questions at issue between the parties arose from several transactions between the Board of public works and Mr. Soutter, in respect to the sale of bonds of the state.

Upon the 7th day of February 1855 the Board of public works passed a resolution authorizing the president (Dr. Archibald Graham) "to make a sale for the sale, upon the most satisfactory terms practicable, of \$2,000,000 of Virginia 6 per cent. coupon bonds at par and interest, to be taken on or before the 1st day of May next."

I desire to call attention to the terms of this authority, as important and regarded in the history of the whole transaction. It is strictly according to the law.

The law authorized sales of bonds for money, the sales to be at par or above par, the bonds bearing only 6 per cent. interest. See Code of Va., c. 10, § 1, *seq.* It authorized no hypothecation; no sale below par; no issue at a higher rate than 6 per cent.

By a resolution of March 6, 1855, the board appointed Barings & Co. London bankers, agents to sell 5 per cent. sterling bonds, upon condition that the bonds should be sold at less than 86 per cent. (the par of a 5 per cent. sterling bond). A commission and a quarter of one per cent. brokerage was allowed. The board agreed to appoint no other agent to sell Virginia sterling bonds. (Ann. R. 1855, p. 53, Doc. F.)

This resolution was also according to the law before cited.

On the 13th of March 1855 Dr. Graham, the president of the board, wrote a letter to James T. Soutter, a copy of which, marked G, is found in the said report. In that letter Dr. Graham stated that he was authorized to sell \$2,000,000; that he was not authorized, but forbidden by law, to sell bonds below par, and then proposed to Mr. Soutter to negotiate a sale of \$1,600,000, taking \$400,000 in April and May, with the residue, in equal monthly installments. He offered one per cent. interest on such a sale, and to keep a supply of bonds in the Bank of the Commonwealth for the purchaser to pay for them as they were received.

He made a second proposal to Mr. Soutter, as follows—reciting that at a meeting of the board (referring obviously to that on the 6th of March 1855, at which the above resolution was passed) the Barings had been appointed agents to sell sterling bonds, and that £100,000 had been directed to be sold in advance of said sales, and to be paid out of it, to the amount of \$400,000 at 6 per cent. for four months. He offered, as an inducement to a loan, to give the party making it any advance that might take place

exchange, stating that as the minimum at which the sale was authorized it was their present price in London, as reported to the board by . . . He further gave the privilege to the party making the loan, to direct the sale of the £ 100,000, *with the understanding the sale was to be made at, and not below 86.*

On March 1855 Mr. Soutter replied, that he had effected the contract authorized, congratulating the state on getting so much more than anticipated by said contracts, and adding, that the party making the loan on the terms had required, and he had granted, in order to effect the loan, the additional £100,000, subject to the ratification of the board—and report.

It was ratified by the board in April 1855—the additional £100,000 sterling bonds by the party making the loan of \$ 400,000, upon the same terms.

At the same time the board, by an order of March 24, 1855, directed the preparation of the £100,000 of sterling bonds, and that they "be carried by the board to New York, to be by him forwarded from that place to Baring, Brothers & Co."

On March 30, 1855, R. H. Lowry, cashier of the Bank of the Republic, acknowledged the receipt of these sterling bonds, and added, "which are subject to the direction and control of the Board of Directors." This letter is signed by Mr. Lowry as cashier.

A letter produced by Mr. Soutter, dated April 6, 1855, and directed to Mr. Drinkard of the Bank of Republic, from Wm. R. Drinkard, secretary of the bank, so signing himself, Mr. Lowry was informed that the board desired the delivery of said sterling bonds, or any portion of them, as they may be called for, either for the purpose of sending them to Baring, Brothers & Co. to be used in accordance with a recent arrangement between him and Graham, president of said board." Mr Soutter gave his receipt for the same, as agent, upon this letter.

By Mr. Lowry's letter of April 11th, 1855, the secretary of the board was notified that the sterling bonds had been delivered to Mr. Soutter, at his request, but not under the authority of Mr. Drinkard's letter of April 6, 1855. It is the point to state, that I have been unable to find any order of record authorizing the letter of Mr. Drinkard of April 6, 1855. If authorized upon a verbal order.

To show the purpose of this delivery of the sterling bonds to Mr. Drinkard, refer to two letters, dated April 20, 1855, from Wm. R. Drinkard, the one to Mr. Soutter, and the other enclosed therein, to Messrs. Baring, Brothers & Co.

Mr. Drinkard says to Mr. Soutter, "It is important that the Board should know from me why the \$ 100,000 of bonds were not forwarded in accordance with the order of the Board of public works. I have therefore

written to them on the subject," &c. "I herewith enclose the inspection. If after reading it, *you approve its contents*, please forward next steamer to *their address*. If you do not approve, *correct and re-*

The letter of Mr. Drinkard to the Barings was not returned, but to them, as Mr. Soutter admitted before the umpire. It was then by him.

In that letter he refers to a former letter, written the latter part of 1854, apprising them of his delivery of the sterling bonds to Mr. Soutter of the Republic. He proposes to repeat the explanation, which has been fully made to them by Mr. Soutter. That explanation was that the board had been compelled "to look at home for funds in advance, so that they could hope would be made by you. Accordingly parties in New York, who were willing to advance liberally upon the bonds, which you are authorized to sell, provided they were permitted to take action as to the *times* at which sales should be made. The board, on the grant of such authority would not materially affect the arrangement," &c., "acceded to the proposition, and directed the bonds to be deposited with Mr. Soutter, for the double purpose, first, of satisfying parties in New York, and secondly, to be *forwarded from time to time* to you." He adds, that the board presumed upon their acquiescence, as it was "only legitimate and probable effect" of the plan "would be simple sales by you." After stating what was regarded as the par of a sterling bond, set., a fraction under 86, the letter closes with this remark: "I conceive that they have the right to sell at par, and out of the proceeds pay commission and brokerage."

It appears by a letter of Mr. Soutter, dated May 29, 1855, to the board, that he regarded himself as the lender of the \$400,000. Dr. Graham's letter of March 13, 1855, before referred to, upon the same subject. He says, "I have now to request you to draw on me for the 2nd \$400,000 to loan your board on the sterling bonds, as the same is at your credit."

Upon this transaction, thus exposed by the written evidence contained in the letter, which is all that bears upon it directly, it did not seem to me there was any doubt of these conclusions:

1. Mr. Soutter received these sterling bonds, as agent, without cash, and with a power of sale in the Barings alone, as he was informed. *This was the contract.*

2. The bonds were, at best, only held by him, as a security to himself, or to others, who were the lenders, but to be forwarded for sale to the Barings. The sale of the bonds held by him could, as Mr. Drinkard stated, and the Barings through him, be made by the Barings alone.

3. The sale could under no circumstances be made below 86.

As an agent to negotiate the loan, and entrusted with bonds which

Barings, and at 86, his parting with the bonds to any other person, selling or making a sale of them at less than 86, were clear breaches confided to him.

The lender of the \$400,000, or if as agent he only negotiated the bonds—in either case, as between himself and the board, no claim to the bonds could be asserted, except upon the terms of the original contract. When, therefore, these bonds were parted with to other parties, in the crisis of 1857 by them, I insisted, that upon principles of justice, in settling the account between the board and its agent, whether as to the board, or only the negotiator of the loan, he could only be held to the contract, which he himself had made at the request of the board, and must bear the loss resulting from his own unauthorized act, and could not shift it upon his principal. He knew the legal restraint upon the negotiation of the bonds. It was stated in Dr. Graham's letter of March 13, 1855, that the bonds were upon a special deposit, and expressly subject to the restraint of the board upon their sale, and with the denial of power to sell, in him or in the Barings. How could such an agent sell, or authorize in any other than the Barings? And if he ventured to do so, and incurred a loss below par, how could he claim exemption from liability for the same?

Connected with another class of bonds may be stated more briefly.

In a letter of Dr. Graham of March 13, 1855, before referred to, Mr. Graham mentions a contract with Mr. John Thompson, which will be found in the Report of the Board for 1855, p. 67. By that contract, \$400,000 of bonds were sold at par, and accrued interest thereon, with the privilege of taking interest in each of the months from June to December 1855, inclusive, on the terms, receiving bonds as the money should be paid. Mr. Soutter was to keep the money in advance, and subject to Thompson's call under the contract, and the bonds in the Bank of the Republic, of which Mr. Soutter was then president. It was made Mr. Soutter's duty to deliver said bonds whenever Thompson ordered the money for them. If Thompson should decline to take the bonds, he was required to give thirty days' notice thereof.

\$400,000 of this set of bonds were paid for and delivered in April 1855. On the 1st of May 1855, Thompson virtually gave notice to Soutter, that he would take the bonds for June, under his contract. This was communicated by Soutter, in a letter of May 4, 1855, in which he asked the board to New York, with a view to some arrangements to induce them to take the bonds. On the 8th of May following, the board ordered that Soutter be authorized to visit New York, for the purpose of negotiating with Thompson, or some other party, a positive sale of additional federal bonds "to raise funds," &c.

In the month of May 1855, Thompson, by letter, informally notified Soutter that he would not take the bonds under his contract for July, August and

Mr. Soutter replied the same day, stating he must have money for the board, if it could be obtained on proper terms. He proposed to Thompson to lend \$200,000 at 8 months, upon extending the time of the privilege under his contract, and asked a reply as to the conditions upon which he would make the proposed loan. Thompson, on the 18th of May, replied, that he would, upon the extension of the time of his contract for 4 months, lend the state \$180,000 upon \$200,000 of bonds. Mr. Soutter, in a letter of May 21st, accepted the proposal—the money to be paid in June following.

This correspondence was forwarded to the board, and was received by them on the 6th of June 1855.

On the next day the board passed two resolutions: The first appointed Mr. Soutter its general agent "for the negotiation of loans by the sale of 6 per cent. coupon bonds under the instructions of the board," and one per cent. was allowed as commissions on the gross amount of sales.

The second resolution was in these words:

"Resolved, that the said agent is hereby instructed to sell Virginia 6 per cent. coupon bonds to the amount of \$1,000,000, at not less than their par value and accrued interest, provided John Thompson shall positively decline to take the privileged bonds under his contract of April (March?) last, and as an inducement to said Thompson to take these privileged bonds, or to loan or advance for eight months to the state the sum of \$200,000, on a similar amount of bonds (which are not to be sold, under any circumstances, for less than their par value), the said Soutter is hereby authorized to agree to an extension of the privileges guaranteed in that contract to the said Thompson, for the term of four months."

These resolutions were transmitted to Mr. Soutter, and were received by him, as appears by his letter of the 11th of June 1855, in which he says, "I have yours, handing the views of the board in regard to the loan by John Thompson. I shall arrange the business to conform to the wishes of the board, and you can draw as before advised." It appears, that John Thompson lent \$180,000, and that during June and the early part of July 1855, \$95,000 more were remitted by Soutter to the board upon bonds of equal amount being sent on to him—thus making \$275,000 received by the board in those months, upon a similar amount of bonds.

It is true, that on the 7th day of June 1855, the day that the resolutions were passed by the board, Dr. Graham, its president, wrote a private, not official, letter to Mr. Soutter which is quoted in the opinion of the umpire for its effect

appointment, and such being his promise to conform to them, he had a departure from them, upon the ground of the private opinions of a member of the board, however clearly expressed, much less, when they were expressed by the board. Under these facts, Mr. Soutter, it would seem, could not sell the bonds for less than par, nor hypothecate to the extent of \$200,000, except in addition they were not to be sold below par, under any circumstances. In the settlement of accounts between him and his principal, he must be bound by the terms of his agency, especially where they are so clearly expressed as to leave no shadow of doubt as to their meaning.

It is another class of bonds in respect to which Mr. Soutter's transactions attracted the attention of the umpire.

Under the contract with Thompson, \$200,000 of bonds had been sent on, to be deposited in the Bank of the Republic, in May and the early part of June 1855.

These bonds, when received by Mr. Soutter, should have been deposited in the Bank, and never withdrawn, except according to the terms of the contract with Thompson. That Mr. Soutter regarded them in that light in June 1855, is left to conjecture.

In a letter to the secretary of the board, dated June 28th, 1855, he says, "I enclose the amount (\$60,000), and send me as many bonds, so as to keep the balance for Thompson, under his contract, entirely free." Thus, in making redemption of the sum of \$275,000 upon that amount of bonds, he expressly demands that the bonds be sold to meet them, in order that the \$200,000 for Thompson may be able to meet his contract, which had then been extended for four months.

These 57 bonds were ordered to be returned to the board, when Mr. Soutter informed them they had all been hypothecated as margin for the purchase of the bonds by the board upon the sterling bonds, and upon the \$275,000 of federal bonds in June and July 1855.

There is no trace upon the records of the board, and no communication from Mr. Soutter, which authorized such use of the bonds so directed to be deposited in the Bank of the Republic.

The bonds have been sold or disposed of by Mr. Soutter. Under the contract with Thompson, they could only have been disposed of at par and accrued interest. Under the resolutions of June 7, 1855, Mr. Soutter could only have sold the bonds at, for that price. He had no express authority to hypothecate; and where a power inferable from that of sale, it could only be to hypothecate the bonds, restricting a sale to par and accrued interest; for the inferred power could not be free from the restraint which was imposed upon the express

In the month of 1857 all of these bonds were sold at an enormous sacrifice. The sterling bonds (£100,000), and the federal bonds (\$475,000) sold for more than par.

In Mr. Soutter's account presented to the special board he charged with seven per cent. interest upon the loans from their maturity, and additional for *carrying* them. He charged a number of items for commissions amounting in the aggregate to \$27,500. Thus crediting the state at their price, when sacrificed, and charging interest at seven per cent. commissions, with the extra charges, upon an advance of \$675,000, by him from the state of \$890,000 of her bonds, the state was brought by Mr. Soutter in the sum of \$70,893 74.

Upon the trial before the umpire, Mr. Soutter abandoned every item of extra charges, except \$4,000. Indeed, they could not be sustained.

The umpire reduced the charge of six per cent. commission for commissions to three per cent., but allowed seven per cent. interest, compound interest, on the side of the account. He charged Mr. Soutter with the price of the bonds for refusing to hold him liable for any of them at their par value.

The question in which the state is most interested that her position is vindicated, is that which relates to the bonds. I feel anxious that the summing up by me in argument should not be misunderstood by reason of the opinion of the umpire.

Upon the facts already adduced, I do not think there can be any question as to the bonds, sterling and federal, disposed of by Mr. Soutter, and thrown upon the state as a part of the debt of the state, through his agency, should have been paid to him in his settlement, at par. This conclusion cannot be resisted. Mr. Soutter had a power to hypothecate these bonds, or he had not. He has done so, whereby the bonds have been sacrificed, the loss must be borne by him and cannot be shifted by him upon the state. If he had the power to hypothecate (the most favorable view for him), that power was strictly limited to an advance upon loan, dollar for dollar, and upon the express restriction of sale.

It is said in the opinion of the umpire, that having a power to hypothecate, being required to borrow, the right of sale resulted to the lender. This is true, but subject to a serious modification. Mr. Soutter presents himself as the lender. As agent, he was restricted to sales at par, and under any circumstances, to sell below par. He could not, as lender, free from himself, as agent, free from the restriction imposed on him in his character; and hence, having received, as lender, these bonds, subject to the condition, and having sold below par, how can he avoid the obligation of his agency, by throwing the loss upon the sales, upon a principle which he has disregarded, under the pretension that under his name as lender, he acquired rights unrestricted by the conditions of his agency.

Nor is his position better, if he negotiated the loans with third parties. Nor, be that as it may, that if the state was in controversy with them, and they were subject to the restrictions, which the laws of the state and the terms of Mr. Soutter's agency imposed, they would have a strong equity to claim the right to sell, at the market price, on that condition. But there was no privity between the state and such parties. On that day, the holders of these bonds are unknown to the state officers.

were changed by him from time to time; his notes were given, and sold by him as security for them. He has settled with the third parties, to a settlement with his principal, with no equity which the ignorance of the law might give them, but bound by a condition of his agency, which he cannot deny. If he averred an hypothecation to others, by which he was bound to sell them, to be sold at pleasure, and without restraint, the answer would be, that he was bound to impose the condition of his agency upon those from whom he borrowed—and having failed to do so, and a loss resulting, the question is, shall he bear it? the principal, who imposed the condition, or the agent, who neglected it?

It is said, with such condition he could not have negotiated the loans. It is only to say so, and no fault would have attached to him. But in his letter of March 16. 1855, to Dr. Graham, that he had negotiated the loan, *subject to the condition.*

It appears, upon plain principles, that even upon the assumption of a hypothecate, Mr. Soutter should have borne the loss upon the sale of the bonds.

It is remembered, that he had no right to sell the sterlings at all—and that he had no power to hypothecate, it was only subject to the right of sale by the state, and that not below 86—when it is remembered, that the bonds sent to him, on July 7, 1855, were sent to him, with the special instructions of the board, dated June 7, 1855, not to sell below par under any circumstances—when it is remembered that the \$200,000 in the bank were there deposited for sale to the state under the written contract of sale, at par, and with no power to the agent to withdraw for any other purpose—it seems too plain for doubt, that Mr. Soutter assumed the power to dispose of the sterlings by sale or otherwise, without restriction, and to sell the others without authority, and for a loss that fixed, must bear the loss of his own act, in excess or in contraction of his power, and not put it upon the state, whose injunctions he has violated.

The umpire has decided the case upon the ground, that the subsequent action of the board, and of the board itself, and of the legislature, in authorizing the amount lent by Mr. Soutter, when connected with the letter of the board of June 7, 1855, constitute grounds for an entire justification of Mr. Soutter's action.

It is of Dr. Graham, referred to in the opinion of the umpire, cannot be regarded as operating such a change, or affording such justification. It is admitted by Mr. Soutter to have been a private letter, and in no way binding.

It was written on the same day the resolutions were passed, and it is not an authority different from them. In his letter of June 11th, 1855, Mr. Soutter agrees to conform to its order, in respect to the Thompson loan, and is completely at variance with the meaning he now seeks to deduce from the letter of Dr. Graham. That letter informed him that the board could not authorize him to *lend more than they received money for;* and this in answer to Mr. Soutter's request to Thompson, to give him \$200,000 of bonds for \$180,000 of money.

Dr. Graham told Mr. Soutter, "If Thompson will not lend this amount without the margin, you must put it up yourself. There can be no risk, and you will have certainly sold, either in this country or England, for this amount. Thompson, I think, will do it himself, in order to get out of his contract. If he does not, I repeat, you must do it."

Is it not a strained construction of this letter to suppose it meant Mr. Soutter to take the bonds on deposit in the Bank of the Republic as a margin to effect the proposed loan, when the writer prefaced the declaration from the board, that it cannot be done; when resolutions of same date repudiated a proposed loan on such terms, and when the loan was to be for a "similar amount of bonds;" and when not one word necessarily imported that a margin of bonds was to be hypothecated? "If Thompson will not lend this amount without the margin, you must put it up yourself." Put *what* up? Is it not clear, he meant the *amount*, the *margin*? especially as he immediately proceeded to show no loss could be sustained by Mr. Soutter by so doing, as he would be repaid by sales.

But how clear, that Mr. Soutter did not regard the letter then, as conveying any such authority, or conveying any such meaning. On the 28th of June he says in the letter before quoted, in respect to the loan in the amount of \$275,000, "draw for the amount, and send me *as many*" (not *many*) bonds, *so as to keep the bonds held for Thompson under his contract*, &c. Does not this show, that then he regarded the deposit in bank as *entirely* to be kept so, from any connection with that negotiation, or any other?

So much for Dr. Graham's letter, which occupies so prominent a position in Mr. Soutter's case, and has been quoted by the umpire in his opinion. It is a point of remark, that no reference was made in that opinion to Soutter's letter of the 11th, 1855, promising conformity to the resolutions of June 7, 1855. Any reference to the resolutions themselves would tend to show that they were regarded as applying to a loan of \$200,000 from Thompson, upon the deposit of an amount of bonds, and not to a loan of \$180,000 from him; and yet it is shown that Soutter was restrained from using \$200,000 of bonds, except for \$200,000 in cash. The agent would be equally restrained, upon a reasonable construction of the resolutions, from borrowing \$180,000 upon \$200,000 of bonds.

In the only reference to the Soutter letter of June 28, 1855, as to the bonds in bank, free from the negotiation then in progress, it is admitted that it was not explained at the hearing. It certainly was not by Mr. Soutter, as submitted then, whether, without satisfactory explanation from him, it was any thing except that Soutter admitted, against the construction of the resolutions, that Dr. Graham's letter, in his letter written three weeks afterwards, that he had no right to touch those bonds in bank for the purpose of the loan then being made.

It appeared to me that these documents, official in their character, were evidences of the transactions between the board and Mr. Soutter, of more weight than the private letter of a single member of the board; and

if at all, the private must yield, in its importance, to the official evidence of the umpire.

He introduced Mr. R. W. Latham to prove, that when Messrs. Armstrong and Boyd, two of the members of the board, went to New York in November to confer with Mr. Soutter upon the subject of the finances of the company, they were fully informed that Soutter had used a considerable portion of the company's bonds (those in bank), as margin to save the other bonds from sale; and then appealed to Soutter to do all in his power to carry the loans, and to prevent the bonds from being sacrificed; and that they uttered no word of doubt of the said use of the Thompson bonds by Soutter.

He further stated, they were much alarmed at the fact, and he added that he had forgotten it.

Before the umpire, denied emphatically any knowledge that Mr. Soutter had used these bonds at that time, or at any time until after June 1857, on the demand of them, Mr. Soutter notified the board they had been all used as margin. Mr. Holladay averred his ignorance of such fact until Soutter's reply was received; and both said they could not have forgotten so important a fact, had it been communicated in November 1855.

He then stated that upon such evidence, this positive contradiction by a witness of such respectability, should have outweighed Mr. Latham's assertion that the fact was communicated, and that the ordinary rules in respect to the sufficiency of affirmative to negative testimony, could not apply where the subject was of such a personal nature to the witness giving the negative testimony. He could not have forgotten it. If then informed of it, would he not have communicated it to Mr. Holladay? and if so, could he too have forgotten it?

When the board made its demands for these bonds in June 1857, Mr. Soutter replied by letter under date of August 18, 1857, in which, though saying it was for the convenience of the company, when the Thompson bonds were sent to him for the convenience of the company, that they were to be a security for advances to the state, and specifically set apart for that purpose (a statement utterly denied by the testimony of Dr. Graham and Mr. Drinkard, and by the evidence of Mr. Soutter, who never once hinted he had informed Messrs. Armstrong and Boyd of the use of the Thompson bonds as margin, and their failure to complain of it. In his testimony, he mentions it as if for the first time communicated.

He then stated to me that this confirmed the denial of the members of the board, that Mr. Latham was entirely mistaken in his statement. The umpire has given full weight to Mr. Latham's statement against the company, as referred to. But if true, it can have no legitimate effect upon the company. Mr. Soutter as to the *Thompson bonds*. They were deposited in the company's hands, under restriction, as to their use, imposed by the board, which the board could not remove. Individual members could not set aside an official act, much less a trust, by mere silence, their misuse, or a breach of trust by the agent of the company, after his letter of June 28, 1855 promising to

keep them entirely free from the loans he was then negotiating, without sanction, and against the order of the board. Its subsequent acquiescence by mere silence, in a violation of its order, and that by an illegal act cannot avail the agent, in a settlement of his accounts with the state, to admit his right to credit them to the state at the sacrifice, which he produced.

In his letter of August 18, 1857, Mr. Soutter says, "More than \$100,000 of bonds" were then used as margin. This was after the order of the board, and yet he used the *residue* afterwards, against this explicit order. Can such a violation of the order of his principal avail to shield him from loss on such as he afterwards used, and throw it upon the state?

I am constrained to say, that I can find in all the case no justification or excuse for the removal of these Thompson bonds from their place in the Bank of Republic, and their use, as margin upon loans, in the violation of orders, known and communicated to him.

In respect to the sterling loan, and the federal loan of \$275,000, upon a similar amount of bonds, it is supposed, the case is entirely different.

A voluminous correspondence between Mr. Soutter and the board of directors. I do not deem it necessary to go into an examination of it. A few remarks upon them will suffice.

1. In these letters he claims to have been the party making the loan to the state, and entitled to the return of the money.

2. He admits frequently the lack of power in the board to sell bonds at par, or to borrow at a rate of interest above 6 per cent.

3. He expresses apprehensions that the bonds may be sacrificed in the return of the loans made by him, in order to save them—specie—credit to the state from their being forced upon the market, and thrown upon *himself*.

4. He admits, for reasons before stated, the inability of the board to sell his loans, and asks for legislative action—the issue of new bonds at a lower price.

5. In no one of these letters does he claim the right to sell the bonds at a loss of the state, but virtually admits he cannot. The right of return is claimed; but the right to sell state bonds, as her property pledged in order to their repayment, is not claimed. In fact, his constant acknowledgment that the board had no right to sell below par, is directly in the face of the idea of an hypothecation of the bonds to him or to others, without the strict power of sale.

But it is said it was a hardship to Mr. Soutter for the state to

ey, and still insist upon the restriction on his right of sale. Still, under which he held, was this, and he alone could not annul it.

score of injustice and hardship, some further remarks are proper.

the lender himself, he acted with full knowledge of the terms of the loan, and with an agent whose powers were limited, as he knew. He was not afraid of loss, but with a chance of gain as to the sterling bonds; for he expected to sell them at a profit, if they advanced before his loan matured; and he expected to do so. So great was this expectation, that the loan was negotiated on terms prescribed by the borrower, that he should have the privilege of borrowing the sum of \$400,000 upon another £100,000 of sterling. He could not have sold the bonds by the Barings, but not below par; and the bonds became the property of the lender, he being responsible for the difference between the value of the bonds and his advance. This is the inevitable construction of his contract with Mr. Graham. He could not then avoid his hazard of loss, when he entered into a contract of hazard, and his loss is no more than the chance of gain. It was a contract of hazard, and his loss is no more than the chance of gain. If he was not the lender, but borrowed for the state from others, it would be the same; for he was authorized to make a contract, with the same price and sale by the Barings. He said he had done so; and if he had not, no sacrifice of the bonds could have resulted—for Soutter or the state would have held them, and no sacrifice could have been made. The same principle is applicable to the bonds disposed of in June 1855.

In New York all business men, on receiving the bonds upon an assignment, "would understand, without express words, that the bonds were to be used for the repayment of the money, and might be sold, on a default of the borrower." True—but *there were express words used* to Mr. Soutter; and it failed to use them to others with whom he dealt, and a loss occurs. Should all he, who made the default, lose it; or the state?

That the board was informed of a danger of sale at a sacrifice, cannot be denied. That danger was Mr. Soutter's. The contract of the board in such a case, for the hypothecation it authorized forbade a sale below par. If made by the lender, would be his loss, not the board's.

Mr. Soutter would have incurred no hazard had he kept the sterling bonds, as he did, for the Barings to sell, and not place them in the hands of lenders, who were told not to place them; had he kept the Thompson bonds in bank; or had he sold \$180,000 of bonds in Thompson's hands to secure his loan of \$400,000, and the residue in those of other lenders, upon the terms of his power, as he did on June 7, 1855. Having discarded the conditions imposed by the contract, can he complain of injustice against the state, which refused to indemnify him for a loss, the result of his violation of its orders?

Mr. Soutter further said, the loan was negotiated with Thompson before the resolution of June 1855. This is a singular error. It was *proposed* between Soutter and Thompson, but when communicated to the board, was *repudiated*—and a new contract was authorized, to which Mr. Soutter promised in his letter of June 11, 1855, to assent. This is the proposed agreement. Can Mr. Soutter claim now, that the loan

made by Thompson was under a contract proposed between Soutter and Thompson, which the board repudiated before a dollar was advanced—and when the modification it insisted on was communicated to Mr. Soutter, and he promised to conform to it. It is obvious that the board regarded the whole \$275,000 advanced in June, as loaned under that resolution, as appears by its report of 1855—Doc. 17, p. 17—a report of which Mr. Soutter could not have been ignorant.

But it seems to be supposed, that the state must be regarded as acquiescing in all of these hypothecations, and this unrestricted right to sell by the lenders, because it failed to relieve Mr. Soutter in the session of 1855-6.

This position, it is obvious, has nothing to do with the bonds in the Bank of the Republic: and though the right to sell the sterlings and the federal bonds used in June, might be held to have been sanctioned by the omission of the legislature to provide for repaying the loans, this cannot affect those bonds which were not pledged under the original contract in any way.

But in any relation of this idea, to either class of bonds, I strongly question its validity. Can a refusal to repay a loan change the nature of a lien to secure it? Much less, can a mere failure do so?

The fact is, that the legislature made a provision at that session for the sale of bank stock, as was supposed, with a view to the payment of these floating debts—and it was the subject of a negotiation afterwards between Mr. Soutter and Mr. Clutter, the first auditor.

In April 1857 Mr. Soutter applied to the board, in order to consummate an arrangement with Mr. Clutter to let him have federal bonds for the sterling bonds he had received in April 1855. The board declined, saying it had no power to exchange one bond for another, but would pay him his debt in a new issue of federal bonds, when the sterlings should be delivered up to be canceled. This seems to have been declined. Yet it was all the board could do, and all Mr. Soutter could expect the state to do. He had taken the bonds upon terms to which this arrangement conformed; he could demand none other.

But there is a clearer ground of justification of the failure of the legislature to provide for this special debt.

of sale at any price, the state however being credited at par, as the only take them as his own at par.

other loan: Mr. Drinkard says it was not regarded by the board as hypothecation of bonds.

Soutter's representation of the case to the members of the legislature have been, the umpire was not informed; but it appears he wrote to them, and among the rest, to Mr. Garnett, the then chairman of the committee. Mr. Soutter has produced Mr. Garnett's letter in evidence.

When Mr. Garnett told Mr. Soutter that the hypothecation of the New York "was clearly illegal, and beyond the powers of the board." there was no legislative sanction of Mr. Soutter's subsequent or his previous bonds in the Bank of the Republic, nor of the former hypothecations. He asks, "Were they not made at par, and with the condition that they should under no circumstances be sold under par? and if so, why cannot they, with whom they were made, be induced to take the bonds at par in exchange for the advances?"

It does not appear that these questions were answered: Nor does it appear that the legislature were informed whether or not the bonds had been placed in exchange for the advances; and if so, it is obvious, that having parted with the bonds, and were not to be sold below par, those so doing were chargeable with the advances, and thus the loan as to the state would be discharged.

The legislature could not appropriate to pay these debts, unless assured the bonds would be returned; and it does not appear that such assurance was given. Without power to hypothecate, a parting with the bonds in exchange for the advances made, was virtually a sale at par at the maturity of the loan; in any case, it was so obtained upon a privilege, which, though never abused, was so possible as to induce the hazard of loss for the hope of a better price.

It may be said with entire safety, that the alleged hypothecation with the bonds did not meet the approval of the legislature. They did not pay the interest, and they regarded the possession of the bonds as in law a completed sale to the holders under the law, and the contracts, evidenced by the bonds, referred to by me, and communicated in the report of the board, and issued with them, were chargeable with their *par value*, which was the value of their loans.

There is another view, which, from its important practical bearing, I cannot but notice.

Under the law, these bonds in the hands of a holder, claiming them as his own, could not be the subjects of hypothecation by the board. Until issued, there is no bond at all; and while unissued in the hands of any party, it is not an authority from the board to issue the bond for its value. The moment it is issued, and becomes a bond due by the state, bearing interest, and sinking fund, the party issuing it became *ipso facto*

a debtor to the state for its par value: and if he had advanced as a loan, the par value, upon the issue of the bond he became debtor to the state the exact amount of his credit to her, and the one discharged the other.

The only exception might be of an innocent holder, without notice, for value, who, by virtue of its negotiability, might claim the bond of the state, without paying to his transferor the full value.

Mr. Soutter proved he was collecting, and has credited the coupons on these bonds in 1856: and hence they were bonds due by the state, and issued by him.

Now, he was an agent, with notice of the law. He lent to the state, or borrowed to lend her. The instant he issued the coupon bond, the state became debtor to its value, and paid the interest on it, providing for the principal and interest in 34 years. By creating this debt against the state, he became a debtor to the state to the same amount, and could never discharge it but by returning the bond.

It will be seen, that until issued the bond has no value, and is *not a subject for hypothecation*. It only in such a state gives an authority to issue, that is, to sell; and it is only after its issue that it becomes a subject of hypothecation. Thus it can only be hypothecated *after* the state has parted with it—never before. It can only, in the nature of things, be *sold* by the state, *not hypothecated*.

Apply these simple but unquestionable legal principles to these transactions.

As to the sterlings, Soutter had only authority to let the Barings sell. He held, with a power to let them issue at par. The lenders through him could not issue, but could only direct the Barings to issue, and at par. When therefore Mr. Soutter issued these bonds to any one, to be held as debts against the state, they *ipso facto* became bonds due by the state; and he having issued, was bound to account for their full value. It is clear he had done this before the legislature met in December 1855. He took an authority conferred on another exclusively, created a debt against the state without her assent, and was clearly her debtor to the full value of the sterlings, or more than the \$400,000 advanced. How then did the state owe him \$400,000 in December 1855?

The same is true of the \$275,000 of bonds issued in June 1855.

And this is, *a fortiori*, true of those bonds he took from the bank, without authority, and issued, thereby creating a state debt, against the letter and spirit of the orders of the board.

I maintained, therefore, that the legislature might well regard the state as no debtor to him, who had as her agent made her a debtor for a larger amount than his loans, to the brokers of Wall street.

I felt justified, therefore, in maintaining before the umpire, that upon the origi-

presence of Soutter, before Gov. Wise, and by other members of the board), can vary the record contract of a department of the government; and that the failure of the legislature to pay these loans, really, before it met, legally discharged as I have shown, and with no information to justify such payment, cannot be held to sanction violations of law, and the repudiation by an agent of the restrictions of the authority under which he acted.

But the umpire seems to treat, as unworthy, an argument addressed to him by me, to the effect, that if the board or its members violated the law in authorizing an illegal issue of the bonds of the state by the board's agent, he could not protect himself in accounting with the state, if he knew of the illegality. In other words, if a sub-agent, in collusion with an agent to violate the terms of the authority conferred by their principal, does a wrong to the principal, he will not be protected under the cover of the agent.

That this *principle* is correct, is not directly controverted by the umpire; but he attempts to show it is not applicable in this case upon grounds already considered.

I hold it to be a principle of law and of sound public policy, that no sub-agent even of a department of government shall screen himself from responsibility for a fraud upon the government, by showing that his conduct had the sanction of the head of the department, who was privy to his fraud. And the same is true as to a violation of law; and I am not conscious that it was undeserving of consideration that Mr. Soutter, unable to deny his known violation of law, sought a justification, or an excuse for it, in the alleged fact that officers of the state knew of it, and sanctioned it. How far he succeeded in his effort thus to excuse his conduct, I have already considered, and have shown that he has wholly failed to sustain his excuse by the facts of the case.

I have thus presented a history of this case, and the arguments presented by me before the umpire, in substance. This has been done with no view to complain of a decision of this controversy, however adverse to the conclusions of my own judgment, or needlessly to comment upon the views of the umpire. Nor do I desire to reopen the questions relating to the conduct of Mr. Soutter. My purpose has been, that the state may know the history of an unfortunate transaction in her financial affairs—may draw the lessons which such an experience never fails to offer; and further, to show, that however great her loss may have been, her action has been consistent with her character for scrupulous good faith. One lesson we may learn, that her credit will be best secured by the issue of her bonds from her own treasury, and only upon the receipt of the par value for them there—that she has tarnished her credit, by permitting her bonds to be hawked by irresponsible parties in the streets of a northern city—and that she will only assume her true financial position, when her bonds and the interest thereon shall be issued and be payable at her own treasury, and her dependence upon foreign aid is exchanged for a reliance upon the capital of her own citizens, or that of other nations attracted to her, by her honest discharge of every obligation.

I am, with high respect,

*Between the Commonwealth of Virginia and James T. Soutter
and Award.*

Umpirage and award of Greene C. Bronson, upon the severally submitted to his determination by the state or commonwealth of Virginia, on the one part, and James T. Soutter of the other part :

Whereas said state of Virginia, acting by what is called an executive board composed of the governor, attorney general and secretary of state of the commonwealth, by an instrument in writing bearing date the thirteenth of September last, made and subscribed by the several members of said executive board, after reciting, among other things, that "the said James T. Soutter, at sundry times loaned to, and obtained loans for the state of Virginia, by pledging Virginia bonds therefor, and hath rendered an account of the same to the authorized board to settle the same were not prepared to approve of the same, reciting a resolution of the general assembly of said state appointing a committee of five persons "with power (among other things) to cause an examination and adjustment of the accounts of said James T. Soutter with the state of Virginia, at their discretion to refer the same, or any matter connected therewith, to the said committee," and further reciting, that "it hath been agreed by the said James T. Soutter, on the one part, and the said state of Virginia (acting by the said executive board) on the other, that all controversies, accounts, claims and demands, whatsoever, now existing between the said state and the said James T. Soutter, and all disputes and controversies that may hereafter arise in the adjustment and settlement between them, the said state, acting by said executive board, and the said James T. Soutter, touching or concerning the transactions and accounts between them, be and the same are hereby referred to the arbitrament, decision and determination" of four persons named in said instrument as arbitrators : and further reciting, that "it hath been agreed between the said state, acting by the said executive board, aforesaid, and the said James T. Soutter, that the decision, arbitrament and determination of the said four arbitrators, or any three of them, or any fifth person as the said arbitrators, or any three of them shall indicate, shall be for umpire in and concerning the premises, in case they the said arbitrators, or any three of them, do not agree therein, shall be final and conclusive between the said state and the said James T. Soutter," it was by said agreement agreed, that "that the said state of Virginia shall well and truly submit to, and shall perform the decision, arbitrament, award and determination of the said persons so named, selected, chosen and appointed arbitrators, as the part and behalf of the state of Virginia, as of the said James T. Soutter, to hear the proofs and allegations of the parties touching and concerning the premises, and all matters relating thereto, and to determine thereon, and to give for umpire, the same decision, arbitrament, award and determination in writing, subscribed by the said arbitrators, or any three of them, or any fifth person, and attested by a subscribing witness, ready to be delivered to the said executive board, or one of them, and the said James T. Soutter, within ten days next after the date of this agreement."

And whereas the said James T. Soutter, by a penal bond bearing date the

*Between the Commonwealth of Virginia and James T. So
of the Umpire.*

It happens in this case, as it often does where the parties are their rights depend more upon a proper understanding of the facts upon the solution of any doubtful question of law. The matters have been presented with but little regard to the rules of evidence; extracts of papers, instead of the originals, have been laid before the jury; statements of third persons have been read, witnesses have been examined without being sworn, and written and verbal statements have been made and all without objection. From the great mass of evidence, what I deem the most material facts bearing upon the principal question, and without going much into detail, will state as briefly as I can the positions at which I have arrived.

In reference to a discussion which arose between the attorney
ginia and the counsel of Mr. Soutter, in an early stage of the hear
to say, that I have proceeded without regard to what took place
trators, except the fact that they finally disagreed, and appoint
Although the arbitrators were all agreed upon one or two questions
Mr. Soutter, I have deemed it my duty to hear and determine
though they had decided nothing.

In the spring of 1855 the Board of public works found itself of funds, not only to carry forward the public improvements without charge, but to meet existing liabilities to the amount of nearly half of dollars. The board could not procure the money, for it was forbidden by law to sell the six per cent. federal (or dollar) state at a price below their par value, and, was also forbidden to sell the six per cent. sterling bonds issued by the state, below what might be regarded as equivalent to par for bonds bearing six per cent. interest—which was about 96 per cent.; and the bonds did not command those prices in the market. In the state of things, the board applied for aid to Mr. Soutter, who was a resident of Virginia, and had rendered the state some service; and he succeeded in procuring federal bonds to the amount of four hundred thousand dollars. Mr. Thompson at par, allowing him, however, the one per cent. to which he was entitled for negotiating the sale. By the contract with Thompson, the board was to have the option of taking more bonds, at different periods, to the amount of twelve hundred and twenty-five thousand dollars; and bonds to the amount of two hundred thousand dollars were to be kept in the Bank of the Commonwealth, of which Soutter was the president, ready for Thompson, should he require them. More than those he had already purchased. Two hundred thousand federal bonds were for \$1,000 each) were accordingly sent to him. Mr. Thompson never took them, for the reason that the market value of the bonds continually tended downward. There is no controversy between the board and Thompson in relation to the four hundred bonds which Thompson purchased; but the question of the retention which was afterwards made of the two hundred bonds left in the hands of the board presents one of the most important questions in the case.

had previously appointed Messrs. Baring, Brothers & Co. of London for the sale of the sterling bonds of the state, but the bonds were not issued, for the reason that they would not then command the minimum of 86 per cent. in the English market, and the state was in immediate need of money. At the time of the sale to Thompson, Soutter negotiated a loan of four hundred thousand dollars, upon sterling bonds to the amount of four hundred thousand pounds. The bonds were prepared and sent out to him, and he delivered them to the lender or lenders, on receiving the money. The loan was for four months, and at the rate of six per cent. interest per annum. The money was obtained, does not appear, nor is the knowledge of the loan. The Barings were still to have the selling of the bonds, on a basis of 86 or above the prescribed limit of 86 per cent., which the parties expected would happen before the loan became due, and the lenders had the right to sell at the time of sale. But the bonds never reached the prescribed limit, and the loan was not sent to the Barings.

In the next transaction between the parties, Thompson had given notice of the loan, in connection with the fact that the bonds were still falling in the market, and it was highly improbable that he would ever purchase any more bonds under the same contract.

On May 15 Soutter negotiated with Thompson a loan for the board of one hundred and eighty thousand dollars on two hundred (\$200,000) of the federal bonds. He advised the board of the fact. On the 7th of June following, the board wrote Soutter, that "the board thought that they had no right to give more bonds than they received money for." He added, "the board at the least was wanted, and 'if Thompson will not lend this money on the margin, you must put it up yourself. There can be no risk, and you will have certainly sold, either in this country or England, for the full value of this amount. Thompson I think will do it himself, in order to get out of his contract. If he does not, I repeat, you must do it.'" Soutter then gave the board an authority to put up the margin of twenty bonds from the two hundred and eighty bonds, and when the board sent one hundred and eighty bonds on the loan, Soutter added the twenty from the source already mentioned. The bonds were delivered to Thompson, and the money paid over to the board, and the loan completed.

Another loan (or loans) on the federal bonds, to the amount of ninety-five thousand dollars, was, not far from the same time, negotiated by Soutter for the same purpose, and the money paid. It does not appear from what source the money was obtained.

All the loans were all made on the security of bonds, and amounted in the aggregate to \$400,000. The bonds furnished by the board on account of the loans were \$200,000 of sterling, and \$275,000 of federal; or \$475,000, if the 200 bonds of Thompson had the option of purchasing are added. \$400,000 of the loan came due on the first of August, and \$275,000 on the first of October, both of which dates the state made default in payment, and has not paid the whole or any part of the debt, except by the sale of the hypothecated bonds after mentioned.

There is room for a doubt upon the papers, whether the loan by Thompson was at four or eight months; but both parties seem to have understood that it was at four months.

In form, all the loans were made to the state by Soutter, and the matter is so mentioned in the accounts and other papers between the parties. But in fact the money was borrowed by him for the state, of third persons, to whom the bonds were delivered; and the matter was so understood by the members of the board. Either when the loans were originally made, or when they fell due and new loans became necessary in consequence of the defaults in payment, Soutter gave his own notes or those of his friends for the amounts borrowed, and thus came under personal obligations for the repayment of the money. This state of things continued through all the new loans which were obtained by Soutter in his efforts to prevent forced sales of the bonds by those who held them. Most of the new loans were to be repaid upon call, and the stringent and deranged state of the money market, and the downward tendency in the price of the bonds, made the calls very frequent—sometimes as often as once in fourteen days, and at other times as often as once in eight. The same causes rendered it necessary to put up large and increasing margins to carry the debt and prevent a sacrifice of the bonds; and Soutter supplied those margins from time to time from the 200 bonds held under the optional contract with Thompson, until all of those bonds were added to those on which the loans were originally made.

After the default of the state in providing for the loans, Soutter made urgent appeals for payment, but the board answered, in substance, that on account of its restricted powers and the state of the money market, it could do nothing. In November 1855 two members of the board came here on this business, but were unable to do any thing for the relief of Soutter. In December following the general assembly met, and the matter was pressed upon the consideration of that body. The appeals of Soutter were warmly seconded by the members of the board, and several measures were suggested for raising money to pay these debts; but the legislature adjourned in the spring of 1856, without having made any provision on the subject. It was then supposed that there would be an extra session of the legislature to provide for these debts, but none was called, and Soutter continued to struggle under his burden, obtaining new loans from time to time, as calls were made upon him, until the great money panic in the fall of 1857, when he was unable to protect the bonds any longer, and the holders sold them for what they would bring in the market, which was much below their par value. Before this happened, Soutter had made pressing applications to the board, and also to the governor, for relief, and given them ample warning that the bonds were in danger of being sacrificed by forced sales; but nothing was done by the

irely clear that the letter of the president of the board of the 7th of all bear the interpretation which Soutter gave it. He regarded it as o put up twenty of the Thompson bonds as a margin for the purchasing the loan of one hundred and eighty thousand dollars. But the in the letter, that the board thought it had no legal authority to beyond the amount of money received, and only one hundred and were sent on to Soutter. Still there is reason for believing that Thompson bonds for the margin was intended; for Soutter had no s or property of the state in his hands; and having no personal in- ning the loan beyond a desire to serve the state in its necessity for ot strange that he regarded the direction to put up the margin him- hority to use the Thompson bonds for that purpose. It could hardly posed that he would put up his own securities where he had no- and might suffer loss. It may be added, that there was no reason e bonds on hand under the optional contract with Thompson, for it ighly improbable that he would ever purchase any more bonds under

to the letter, it appears from the deposition of one of the witnesses, o members of the board came to New York on this business in No- which was after the loans had become due and Soutter had been tain new loans to pay those originally made, they were fully in- Soutter had used the greater part, or a considerable portion of the nds as margins to save the other bonds from sale, and that the two aled to Soutter to do all in his power to carry the loans and pre- e of the bonds. It does not appear that at this or any other time a as said to the effect that Soutter had acted improperly in using the gins. One of the two members of the board was examined, and ss was mistaken in saying the use of the Thompson bonds was that occasion—that if the fact had been mentioned, he should have t. But there is direct affirmative evidence on one side of the ques- negative evidence, or non-recollection, on the other; and if we of evidence in such cases, it must be believed that the fact of hav- Thompson bonds was mentioned, and that it has escaped the recol- member of the board who was examined.

7 the board adopted a resolution which, after reciting that the board he impression that there was no probability of any further sales be- under the contract with John Thompson," authorized and requested oliver the 200 bonds to the secretary of the board. It is not a little at the board should have adopted such a recital, as the contract on had come to an end more than a year before that time. The selling bonds under the contract, was December 1855; and if the extended four months, the period had still expired a year before was passed. And besides, two years had elapsed after the proba- an end that Thompson would take the bonds. If the board, or embers, did not know that the bonds had been applied to a different easonable to suppose that a return of the bonds would have been

directed at an earlier day. The resolution seems to have been for the purpose, which is not apparent upon its face. It was not communicated until August 1837; and on the 18th day of that month he wrote a dignant letter to the president of the board, stating, among other things, that had been necessary to use the greater part of the bonds as full security for the loans; that "although they were placed with us for the convenience of a contingent sale, it was at the same time understood that they were security for advances to the state, if not apart for that purpose." On the 29th of the same month he wrote the president, complaining of the want of an answer to the first letter, and a formal demand of immediate payment. He added, "that in the emergency in the money market, I am daily called upon by the various parties who have loaned me the money, and I fear I shall be forced to let them go, if I am not speedily repaid." On the first of September following the president of the board wrote Soutter that the matter had been submitted to the board, that they had no power to give relief, without resorting to expedients by law. "They have over and over again studied this subject, and were in great hopes that the plan of our late auditor would have relieved you from your embarrassments. They have sympathized with you, and appreciated the exertions made in their behalf." It was added, "I trust I have no hope that you will be able to indulge them longer without any more delay than you have already been inflicted with, so as to give them time to make aid of the legislature for your relief." On the 25th of the same month the president wrote, assuring Soutter, "that each member of the board feels a warm sympathy for you in the embarrassment you are now laboring under, and your generous efforts to accommodate the state of Virginia, and aid in its engagements." He concluded by saying, "I sincerely trust that the board will afford relief very shortly after their meeting." On the 3d of October the president again wrote the president, that he was "painfully alarmed lest the bonds be sacrificed at the ruinous prices now prevailing. I have done my best to avert such a calamity, by first demanding payment of you in good time, which enabled you to relieve the bonds; and secondly, by giving the board the margins to justify them in holding on until the crisis is past. They are under the pressure of dire necessity, to sell the bonds, and pay the advances made to me upon them, and I in turn must look to you for relief. If you act promptly and remit the money, the bonds may be saved; if you delay I cannot answer for the consequences, and I will not solve me from all blame in the premises. I have pledged all the (state) bonds to meet the declining price of the bonds; and having done so, in that way, parties are alarmed lest a further decline may ensue, and cover for their advances to me. If you could send me \$100,000 to use as margins, I think I could allay the fears of most of them, and save the bonds from being sacrificed in the present ruinous market; but if you or bonds from you at once, I am painfully apprehensive that you will suffer loss." On the 5th of October Soutter wrote the governor on the same subject, answered on the 8th, referring to Soutter's letter of the 3d to the president, among other things, "neither the executive nor the board have

any more state bonds as collateral security, nor to pay directly the hypothecated in your hands."

In the correspondence, no one can fail to see, that though the fact of Thompson bonds for margins was directly and plainly stated to the governor more than once, the answers, while they commended the conduct of the governor in saving the state, did not contain one word of objection or complaint, nor that he had acted improperly in using the bonds: And, so far as a single word of objection or complaint came to Soutter from any one after the bonds had been sold by those who held them.

It fully appears from this correspondence, as well as in other ways, that the public officers of the state had full and timely warning of the danger, and might have saved all the bonds—as well those originally sold as those put up for margins—by paying the debt; and probably the debt could have been accomplished, by following the suggestion of sending on more bonds to increase the margins, and thus keeping the old bonds quiet until after the storm in the money market had passed. It is true, that some of the bonds had been sold by the holders prior to the 3d of October; but there had been ample warning before that time. Besides, it is impossible to say that it was then too late to save the bonds that had been thrown on the market, as well as the others.

It is not ended by these remarks, nor in any thing that has been or will be said by the public officers of Virginia. They had no money with which the debt could be paid, and were so fettered by law that they could not borrow. The debt was not between Soutter and the governor or the board, but between the state and the commonwealth. Virginia, like some other states, and a multitude of cities and corporate bodies, had adopted a financial system, in fair weather, but not answer in a storm; and now the question is, whether she shall atone for the consequences of her mistaken policy and the derangement of the times, by throwing the burden upon those who have done every thing in their power to avert it.

In the month of June 1855 Soutter wrote the secretary of the board to draw out a certain amount of money, "and send me as many federal bonds, so as to make the twenty bonds held for Thompson under his contract entirely free." It does not appear whether the twenty bonds for margin had at that time been delivered to the board. Why Soutter spoke of keeping the bonds under the Thompson contract entirely free, if he intended to use the twenty (the necessity for using them had then have been contemplated), was not explained on the hearing. The view which may be taken of the letter, it cannot overthrow the force of the facts in the transactions between the parties in relation to that subject.

The questions made by the attorney general remain to be considered.

At a meeting of the board of stress was laid on the two resolutions of the board, passed on the 1st of June 1855. By the first resolution Soutter was appointed "the general agent of the state of Virginia for the negotiation of loans by the sale of 6 per cent bonds, under the instruction of this board." It is enough to say upon

this, that Soutter never made any sale of bonds after that time. The second resolution, after instructing the agent to *sell* a large amount of bonds, if Thompson should positively decline to take the privileged bonds under his optional contract, proceeded as follows: "And as an inducement to said Thompson to take these privileged bonds, or to *loan or advance* for eight months to the state the sum of \$200,000 on a similar amount of bonds (which are not to be sold under any circumstances for less than their par value), the said Soutter is hereby authorized to agree to an extension of the privileges guaranteed in that contract to the said Thompson, for the term of four months." It does not appear that any thing was done under this resolution. No loan or advance of two hundred thousand dollars was made by Thompson. Soutter was acting for the state, both in making sales and loans, long before he was formally appointed general agent, and had negotiated the loan of one hundred and eighty thousand dollars before the resolution was passed. That negotiation was consummated by the payment and acceptance of the money, and the delivery of bonds. The validity of the transaction and what was afterwards done under it, depend upon what has already been said, and not upon any thing contained in the resolution.

It is said that the bonds were not hypothecated or pledged by the board, nor was there any authority to sell them below par, on a default in payment. It is undoubtedly true, that the board did not *in terms* hypothecate or pledge the bonds, nor authorize a sale in any event below par. But when the bonds could not be disposed of at par, and money was greatly needed, the board certainly did, through Soutter, negotiate loans *upon the bonds*, which were of course to be delivered to the lenders of the money. The bonds were sent to Soutter for that purpose, and were delivered by him on receiving the money. All business men in this community would understand from the transaction, without express words, that the bonds were pledged for the repayment of the money, and might be sold on a default by the borrower. And besides, the board was fully informed, and in due time, that the bonds were pledged, and were in danger of being sold by the holders; and without any objection or complaint that a wrong had been done, Soutter was urged to do all in his power to prevent the sacrifice.

It was agreed that those who advanced money on the bonds when below par, should have the privilege of taking other bonds at the same rate, should they rise above par; and it has been said that Soutter was engaged in a game of hazard, and might gain, if the bonds rose above par. But the privilege belonged to those who loaned the money, and not to him; and there is nothing to show that he could gain any thing, had the price of the bonds advanced in the market.

It is objected, that the bonds were sold without proper notice, and in an improper manner—some sales having been made at the brokers' board, and others by private contract, when the sales should have been at public auction. If there

that the board exceeded its authority, and that Soutter, as a sub-answer for the consequences. This argument assumes or implies the commonwealth of Virginia wishes to repudiate the acts of its public officers in excess of authority; and where those officers, in an unforeseen emergency unprovided for event, did the best they could to protect the credit of the state. I should not have assumed that the commonwealth in taking any such ground, and of course should not have considered the possibility that it not been made by the attorney general. He did not say much about it, but as the subject was mentioned more than once, I am not at all as it by.

The bonds were originally hypothecated as security for the loans, it was the hands that they would rise to par before the money became due, the sale of the bonds would prevent the possibility of loss. But that it happen, and a loss followed. Now, assuming that the board transgressed powers, there was nothing in the act which was either *malum in se*, or *malum prohibitum*. It was merely an excess of power—an unauthorized act, which the state might well sanction and approve. It not only had the money, but it kept the unauthorized act, but it kept and still keeps it. And though the board was fully informed, and in due time, of what had been done, it never uttered a complaint or objection until after the bonds had been sold. If the board had repudiated the acts of its agents, it should in fairness have said so, and that they and other parties might protect themselves as well as the state. It should also have done another thing; the money should have been sold. That would have prevented the evil which has followed, by the sale of the bonds from hypothecation. A party cannot repudiate the act of his agent, but he may keep, keeping whatever is beneficial to himself, and rejecting the rest. He may satisfy a part of the transaction, and annul the residue. By keeping the money it should have spoken, and by holding on to the money, the state sanctioned and approved the acts of its agents. In cases of this kind, a ratification may be inferred from the acts and proceedings of the principal without any express words of confirmation; and from the course which the state has pursued, I cannot but infer that she has approved and confirmed the acts of her agents.

Now gone over the whole case, so far as relates to the principal question of opinion that Soutter cannot rightfully be charged with the loss sustained by the sale of the bonds below their par value. This is, however, subject to a qualification, which will be mentioned hereafter.

Her adjustment of the accounts between the parties remains to be considered. And here I must say, because it is pertinent to the matter in hand, that Soutter discharged his duty in this business with great zeal and efficiency, as an honest and faithful agent of the commonwealth. He brought himself into peril, as subsequent events have proved, by voluntarily assuming heavy responsibilities for the state, and protecting her credit and honor when she failed in her engagements. Such an agent is entitled to an indemnity, and a compensation for his services.

After the original loans became due, and Soutter carried the debting new loans, I think the rate of interest should be seven per cent should be compounded annually until the debt was paid. Consideration of the money market, and the fact that the interest paid by the agent was compounded many times in a year, the allowance above mentioned cannot be less than an indemnity. The other side of the account, consisting of payments to the agent and the proceeds of the bonds sold, should of course be the same way.

Considering the state of the times through which the agent carried on, and the great difficulties into which he was brought, without any fault of his own, I think a commission of one per cent. for negotiating the original loans, and three per cent. per annum after those loans became due, will not be too large, be more than a just and reasonable compensation for his services and expenses in the premises.

In crediting the state with the proceeds of the bonds sold in England, I have estimated the pound sterling at about \$4 58 in our currency. Though there was considerable fluctuation in the state of exchanges between this country and England at the period in question, my enquiries have led to the conclusion that the pound sterling should have been valued at \$4 84, and I have credited the state with the proceeds of the bonds at that rate.

I credited the proceeds at the times when they were received in England, and carried down the account, on both sides, to the 18th of June 1859, when the fruits of the last sale were received, and the debt fully paid.

As I have stated the account, the last sale of bonds satisfied the debt, and left a balance due the state. The sale, so far as it went beyond paying the debt, was in my judgment unauthorized, because it was made below the limit of the law, at less than ten per cent. I have therefore charged the agent with the amount of loss, at ten per cent. which he was to have for selling. There was nothing to be gained by making the sale, except the fact that it was made below the limit of the law, after the debt was paid.

On the aggregate of the overpayment and the charge mentioned in the last paragraph, I have allowed the state interest from the time when the debt was received down to the 18th of January 1859, when I intend to make a final settlement.

There are some minor matters, which call for no remark beyond saying that I have done what seemed to me just and proper between the parties.

A balance sheet and the statement therein mentioned will accompany this report, and show in detail how the accounts have been stated.

GREENE C. B.

New York, Jan. 18, 1859.

Loans made to the State, by or through said Soutier, with the interest thereon.

n,	-	400,000 00	
rest to this day, 4 mos. at 6 per ct.	-	8,000 00	
		<u>408,000 00</u>	
rest 1 year, at 7 per ct.	-	28,560 00	
		<u>436,560 00</u>	
rest 1 year, at 7 per ct.	-	30,559 20	
		<u>467,119 20</u>	
rest to this day, 10 mos. 18 dys. at 7 per ct.	-	28,883 52	
Total,		<u>496,002 72</u>	
n,	-	275,000 00	
rest to this day, 4 mos. at 6 per ct.	-	5,500 00	
		<u>280,500 00</u>	
rest to this day, 1 year, at 7 per ct.	-	19,635 00	
		<u>300,135 00</u>	
rest to this day, 1 year, at 7 per ct.	-	21,009 45	
		<u>321,144 45</u>	
rest to this day, 8 mos. 18 dys. at 7 per ct.	-	16,110 72	
Total,		<u>337,255 17</u>	
Total of both loans, with interest,		<u>\$ 833,257 89</u>	

Statement of the several Payments made by the State, as per account of said Soutter, and of the proceeds of Bonds sold—estimating the price at \$4 84 of our currency—with the Interest on said several sums of money.

1855.					
July 1, Paid,	-	-	-	-	7,950
Aug. 1, Int. to this day, 1 mo. at 6 per ct.	-	-	-	-	39
					7,989
1856.					
Aug. 1, Int. 1 year, at 7 per ct.	-	-	-	-	559
					8,549
1857.					
Aug. 1, Int. 1 year, at 7 per ct.	-	-	-	-	598
					9,147
1858.					
June 18, Int. to this day, 10 mos. and 18 days, at 7 per ct.	-	-	-	-	565
				Total,	-
1856.					
Jan. 1, Paid,	-	-	-	-	26,472
1857.					
Jan. 1, Int. 1 year, at 7 per ct.	-	-	-	-	1,853
					28,325
1858.					
Jan. 1, Int. 1 year, at 7 per ct.	-	-	-	-	1,982
					30,308
June 18, Int. to this day, 5 mos. 18 days, at 7 per ct.	-	-	-	-	990
				Total,	-
1856.					
July 1, Paid,	-	-	-	-	26,569
1857.					
July 1, Int. 1 year, at 7 per ct.	-	-	-	-	1,859
					28,429
1858.					
June 18, Int. to this day, 11 mos. 18 days, at 7 per ct.	-	-	-	-	1,923
				Total,	-
1857.					
Jan. 1, Paid,	-	-	-	-	26,555
1858.					
Jan. 1, Int. 1 year, at 7 per ct.	-	-	-	-	1,858
					28,414
June 18, Int. to this day, 5 mos. 18 days, at 7 per ct.	-	-	-	-	928
				Total,	-
1857.					
July 1, Paid,	-	-	-	-	26,583
1858.					
June 18, Int. to this day, 11 mos. 18 days, at 7 per ct.	-	-	-	-	1,798
				Total,	-

proceeds of \$ 475,000 federal bonds—average date of receipts as per margin—proceeds,	-	370,270 00
to this day, 8 mos. and 8 days, at 7 per ct.	-	17,855 23
Total,	-----	388,125 23
proceeds of sale of £ 47,800 sterling bonds, at 78 net,		180,454 56
to this day, 7 mos. 2 days, at 7 per ct.	-	7,438 76
Total,	-----	187,693 32
proceeds of sale of £ 8,000 sterling bonds, at 78½ net,		30,492 00
proceeds of sale of £ 18,200 sterling bonds, at 79½ net,		70,250 18
		100,742 18
on aggregate to this day, 1 mo. 3 days, at 7 per ct.		646 42
Total,	-----	101,388 60
proceeds of sale of £ 5,000 sterling bonds, at 80½ net,		19,541 50
proceeds of sale of £ 21,000 sterling bonds, at 78½ net,		79,533 30
Total,	-----	99,074 80
		905,570 86
deduct freight and insurance on bonds to London,	-	1,034 17
Total,		<u>\$ 904,536 69</u>

G. C. B.

Dr.—Commonwealth of Vi

1858.

June 18, Amount of two loans, with interest to this date, as per statement
herewith delivered, - - -
Commission for negotiating original loans of \$675,000, at
per cent. - - -
Commissions and expenses for negotiating new loans after they
first became due, at 3 per ct. per annum on the original sum
for 2 years and 2 months, - - -
Agent sent to Europe to negotiate sales of bonds,

Balance carried down

F. Soutter.—Cn.

dry payments, as per account rendered to the state by Mr. Soutter, and the proceeds of bonds sold, with interest on all sums to this date, as per statement herewith delivered,

904,536 69

\$ 904,536 69

Amount due the state, - - - - -
 Last sale of bonds exceeded by this balance the amount due Soutter, and the sale was made at $78\frac{1}{2}$ net, which was $7\frac{1}{2}$ below the prescribed limit of 86. Allowing him the agreed commission of 1 per cent. for selling, he should be charged with $6\frac{1}{2}$ per cent. on the above balance, - - - - -

16,653 80

1,124 13

17,777 93

Interest on the last mentioned sum to Jan'y 18, 1869, 7 mos. 7 per cent. - - - - -

725 94

Amount due the state,

\$ 18,503 87

*Copy of Order appointing Baring, Brothers & Co. Agents to
5 per cent. Sterling Bonds.*

At a meeting of the Board of public works, held on the 6th
1855, it was

Resolved, that the proposal contained in the letter of Baring, B
of the 9th day of February 1855, be and the same is hereby accepted
the Board of public works do hereby appoint the said Baring, B
bankers in London, England, agents to sell Virginia 5 per cent.
upon the following conditions:

1. The said bonds are not to be sold for less than 86 per cent.
2. The Board of public works are to be regularly and promptly
sales, but the proceeds of sales are not to be drawn for until sales
3. Baring, Brothers & Co. are to receive for their services one
commission and one quarter of one per cent. brokerage.
4. During the existence of this agency (which may be terminated
of either party), the said board will appoint no other agent to sell
ling bonds.

Letter of Archibald Graham to James T. Soutter.

ST. NICHOLAS HOTEL, March 13, 1855.

DEAR SIR,

The state of Virginia being in great want of funds to carry on her works of internal improvement, I have been authorized by the Board of public works of that state to visit New York for the purpose of raising two millions of dollars. I find the bonds of Virginia selling in the market at 95 to 96½, with nearly 1½ per cent. accrued interest, which reduces the price 5 to 6½ below par. The laws of the state do not permit a sale below par. I have thought it possible that parties might be found who would interest themselves in advancing the price of the bonds, and be willing to make a purchase, at par and interest, of \$1,600,000—of this, \$400,000 to be taken and paid for by 1st April and May next, with the privilege of taking the residue in equal monthly installments. If such a sale can be made, a commission of one per cent. will be allowed. A supply of bonds will be kept in the Bank of the Republic. In all cases they must be paid for by the purchaser when he receives them.

At a late meeting of the board, the Messrs. Baring of London were appointed agents for the sale of the five per cent. sterling, and £100,000 was directed to be sent to them. In advance of that sale, and to be paid out of it, we would be glad to make a loan of \$400,000, at six per cent., for four months. As an inducement to parties to make such a loan, you are authorized to offer them any advance that may take place in those bonds above 86 and exchange, that being the minimum at which the Board of public works authorized their sale, and that being their present price in London, as reported by the Barings to our board.

The parties making the loan can have the direction of the time of sale of the £100,000, with the understanding that they are to be sold by the Barings, and not below 86.

If those negotiations can be made, the money must be placed in a Richmond bank, to the credit of the Board of public works of Virginia.

Very respectfully,

Letter of James T. Souther to Archibald Graham

NEW YORK

DEAR SIR,

Referring to your letter of 13th inst. I have no state that I have effected the contracts therein authorized, and with.

In making the arrangement for the loan on the sterling bond difficulty in effecting it without giving the privilege on £200,000, and I accordingly agreed to give it on my own risk leave it to the liberality of the board to ratify the same—it being the refusal of the board is not to invalidate the contract for trust you will give this point your support, as the parties rely on

I think these two contracts, when considered together, will board as very favorable to the state, as they not only get four per cent. more than the present market price for the federal bonds, but an agency that will put the price of the bonds ere long above par

Very truly and respectfully,

JAS.

DR. ARCH'D GRAHAM,
Pres. B. P. Works of Va.

Contract with John Thompson.

Memorandum of agreement, made and entered into this 16th day of March 1855 between James T. Soutter, acting for the state of Virginia, of the first part, and John Thompson of the second part, both of the city of New York :

Witnesseth, that the said J. T. Soutter, agent as aforesaid, has this day sold to said Jno. Thompson four hundred thousand dollars of the 6 per cent. coupon bonds of Virginia, at par. and the accrued interest up to the time of payment—also granting to said Thompson the privilege of taking twelve hundred and twenty-five thousand dollars more of said bonds, or any part of the same, at his discretion, upon the same terms, that is, par and accrued interest.

The said Jno. Thompson, on his part, agrees and binds himself to pay into the Bank of the Republic, or to said Soutter, the sum of two hundred thousand dollars for the state of Virginia, before or during the first week in April next, receiving the bonds as the money shall be paid. And the said Thompson further agrees to pay two hundred thousand dollars more on said account before or during the first week in May next, receiving the bonds as the money shall be paid. And the said Thompson further agrees to pay for the twelve hundred and twenty-five thousand, or so much thereof as he may elect to take, as follows, viz :

One hundred and seventy-five thousand dollars first week in June 1855.

Do.	do.	do.	July 1855.
Do.	do.	do.	August 1855.
Do.	do.	do.	September 1855.
Do.	do.	do.	October 1855.
Do.	do.	do.	November 1855.
Do.	do.	do.	December 1855.

It is also understood and agreed between the contracting parties, that the said J. T. Soutter, agent, shall keep, or cause to be kept, in the Bank of the Republic, at least two hundred thousand dollars of Virginia bonds in advance, subject to be paid for and delivered to said Thompson whenever he may call for the same—and that the said Jno. Thompson shall have the privilege of taking the bonds and paying for the same as fast as he may think proper, over and above the one hundred and seventy-five thousand per month. And it shall be the duty of the said Soutter, acting as aforesaid, to deliver whatever the said Thompson may elect to take, whenever the money in payment shall be tendered. It is also understood that said Thompson shall give thirty days' notice whenever he shall determine to cease taking the privileged bonds.

JAS. T. SOUTTER.
Acting for State of Va.
J. THOMPSON.

Orders approving the Contract with John Thompson,

At a meeting of the Board of public works, held on the 4th day of the foregoing papers were read and considered : whereupon the following were adopted :

1. That the contract with John Thompson be and the same is hereby approved.
2. That the arrangements respecting the advance on the sterling bonds the same are hereby approved, and the parties proposing to make the same may have the option of another £100,000 of said bonds upon the same terms.
3. That the secretary of this board is hereby directed to prepare in accordance with the foregoing arrangements, the requisite number of federal and 5 per cent. sterling bonds.

Order appointing James T. Souther General Agent, &c.

ing of the Board of public works, held on the 7th day of June 1855,

that the Board of public works do hereby appoint James T. Souther of New York, the general agent of the state of Virginia for the negotiations by the sale of 6 per cent. coupon bonds, under the instructions of and they further agree to pay said Souther, as compensation for his commission of one per cent. upon the gross amount of the sales he

that the said agent is hereby instructed to sell Virginia 6 per cent. bonds to the amount of \$1,000,000, at not less than their par value and interest, provided John Thompson shall positively decline to take the bonds under his contract of April last; and as an inducement to said agent to take those privileged bonds, or to loan or advance for eight months the sum of \$200,000 on a similar amount of bonds (which are not under any circumstances, for less than their par value), the said Souther is authorized to agree to an extension of the privileges guaranteed in that he said Thompson, for the term of four months.

Copy of Order authorizing to sell to Baring, Brothers & Co. or Federal Bonds.

At a meeting of the Board of public works, held on the 10th 1855, the following proceedings were had:

James T. Soutter, the agent of the state for the negotiation of bonds, has been in attendance several days of the present meeting of the Board of public works, and presented his views in full respecting the difficulties of obtaining funds in New York, and the probabilities of a successful loan in Europe, after mature consideration, the following order was adopted:

Resolved, that James T. Soutter of the city of New York, the agent of the state of Virginia for the negotiation of loans by the sale of bonds, be and he is hereby authorized to sell to Baring, Brothers & Co. of Virginia 5 per cent. sterling or 6 per cent. federal bonds, or both, on the following terms:

1. Baring, Brothers & Co. to purchase, positively, bonds to the amount of one million of dollars, with the option to take the further sum of two millions of dollars, certainly, and two millions of dollars in addition thereto, if they require so much. The money to be paid in such installments as the Board of public works may require.

2. The said board to receive at Richmond, clear of all commission and expenses attending either or both sales, the par value of said bonds, and accrued interest thereon to the time of their delivery.

3. Baring, Brothers & Co. to have the further option to buy any bonds that the state may have to sell, for the purpose of completing the public improvements, on terms to be mutually agreed on at the time of the sale or option.

4. The said board reserve the privilege of selling at the treasury registered or inscribed certificates of debt to supply the local demand not exceeding \$500,000 per annum, and to be sold at not less than the market rate. If, however, that demand should exceed \$500,000 per annum, the said certificates to be sold at not less than one per cent. above Barings' rates.

5. In case Baring, Brothers & Co. should enter into this contract, the board will issue no other bonds except the registered stock last abovementioned.

6. In the event that Baring, Brothers & Co. shall fail or refuse to perform the contract upon the terms above recited, the said Soutter is hereby authorized to enter into a new contract for the same, and upon similar terms, with any other responsible party.

7. For such a sale, the said Soutter is to receive no compensation from the board.

er of the Board of Public Works, March 24, 1855.

that 100 sterling bonds, of the denomination of £ 500, and 500 of
ion of £100—making in all, £100,000—be prepared at once, and
the secretary of this board to New York, to be by him forwarded
e to Baring, Brothers & Co.

True copy.

THOS. H. DE WITT,
Sec. B. P. Works.

Receipt of R. H. Lowry, Cashier.

BANK OF THE REP
Mar

DEAR SIR,

I acknowledge the receipt from you, this day, per cent. sterling bonds of the state of Virginia, of £ 500 each—and five hundred Virginia bonds, 5 per cent. coupons, of one each—in all, £ 50,000—which are to be held by *this bank*, subject and control of the Board of public works.

Very respectfully,

R. H. L

COL. W. R. DRINKARD,

Sec. B. P. W. Com'th of Va.

Letter of Mr. Drinkard to Mr. Lowry.

The Board of public works request that you will deliver to James the whole, or any portion of the Virginia 5 per cent. sterling bonds, the state of Virginia, in your possession, as they may be called for for the purpose of sending them to Baring, Brothers & Co. of be used in accordance with a recent arrangement between him and aham, president of said board.

request that you will deliver to John Thompson of New York the er cent. coupon bonds in your possession (clipping the coupons for upon the payment by said Thompson of the par value of said bonds interest.

Very respectfully, y'r ob't serv't,

W. R. DRINKARD,

Sec. Board of Pub. Works.

r, Esq.

cash'r Bank of the Republic.

New York, April 10, 1855, of R. H. Lowry, cash'r, £ 100,000 Vir- ent. sterling bonds, called for in the within order.

JAS. T. SOUTTER,

Agent for the State of Virginia.

Letter of Mr. Lowry to Mr. Drinkard

BANK OF THE REPUBLIC
Apr

DEAR SIR,

At his request, I have delivered to James T. Virginia, one hundred thousand dollars federal bonds and £100, of the state of Virginia, heretofore received by me for account

Very truly,

R. H.

COL. W. R. DRINKARD,

Sec. B. P. Works, Richmond.

Letter of Mr. Drinkard to Mr. Soutter.

RICHMOND, April 20, 1855.

It is important that the Barings should know *from me* why of bonds were not forwarded in accordance with the order of the ic works. I have, therefore, written to them on the subject, in re- I received from them a day or two since. In order, *however*, not to them any statement which may affect any statements that you have with enclose the letter for your inspection. If, after reading it, you contents, please forward it by the next steamer, to their address. If prove, correct and return it to me.

Yours, very truly,

W. R. DRINKARD.

ER, Esq., New York.

Copy of a letter from W. R. Drinkard, Secretary of the Board of Public Works, to Baring, Brothers & Co. of London

OFFICE OF THE BOARD OF
Richmond, Ap

GENTLEMEN,

Yours of the 30th ult. has been received—and I have been anxious to clear your minds of an erroneous impression respecting the action of the Board of public works in ordering the payment of drafts on account of our public works, to be made in the bonds of the commonwealth. Frequently such payments were made to the board, but they invariably refused for any such purpose. While in the city of New York in the latter part of the month I wrote to you rather hurriedly, that I had delivered a lot of sterling bonds to T. Soutter at the Bank of the Republic. I have no doubt that you have received, through him, a full explanation of the transaction. My explanation by me, however, will not be improper. The necessities of the Board of public works to look at home for funds in advance of what they could hope would be made by you. Accordingly, parties in New York who were willing to advance liberally upon the sterling bonds are authorized to sell, provided they were permitted to control the times at which sales should be made. The board conceiving that such authority would not materially affect the arrangement with you, and knowing that you would sympathize with any reasonable movement which would place them in possession of funds so much needed, acceded to the proposition, directed the bonds to be temporarily deposited with Mr. Soutter for the purpose, first of satisfying the parties in New York, and secondly, of offering them from time to time to you for sale. Had the board supposed that such a course would be objectionable to you, notwithstanding the heavy pressure for funds, they would not have assented to it—but supposing that the probable effect would be simply to postpone sales until they were assumed upon your acquiescence, and I sincerely trust their expectations would be realized. Eighty-six per cent. is regarded as a fraction over par for the sterling bond. The board conceive that they have the right to take the same and out of the proceeds to pay commission and brokerage.

(Signed)

W. R. DRINKARD
Secy

MESSRS. BARING, BROTHERS & Co., London.

Letter from Mr. Thompson to Mr. Souther.

NEW YORK, May 17, 1855.

Having already notified you that I should not take the \$175,000
one, and from present appearances it being more than probable that I
will myself of the privilege of taking the bonds in July, August and
I deem it proper, and due to the state, to intimate to you my views,
I lose no time in making provision for your future wants in some
other.

Very respectfully,

JNO. THOMPSON.

TER,
Agent of Virginia.

Letter from Mr. Soutter to Mr. Thompson.

NEW YORK

DEAR SIR,

I have your note, and regret that you have so sorry luck in taking Virginia bonds under your privilege, but can see that they will not turn out as you had some just grounds to expect.

However, the state wants money, and I must get it for her, if on proper terms. It occurs to me that you might entertain a proposition for \$200,000 for 8 months, if I would modify the contract, by extending it to a longer period named for your privilege.

Will you say whether you would lend this money for the time and on what conditions?

Very truly,

J. T. SOUTTER
Agent

JNO. THOMPSON.

Letter from Mr. Thompson to Mr. Soutter.

NEW YORK, May 18, 1855.

I have your favor of yesterday, asking upon what terms I would
advance the state of Virginia \$200,000.

I would state that should the state of Virginia extend the privileges
in the contract already made, for 4 months beyond the dates seve-
d therein, I will loan or advance the state \$180,000 on \$200,000 of
for 8 months, at 6 per cent. interest.

Very respectfully,

JNO. THOMPSON.

TTER, Esq.

Agent of Virginia.

Letter from Mr. Souther to Mr. Thompson

NEW YORK

DEAR SIR,

After considering the proposition contained in
inst. in reply to mine of the 17th idem, I have concluded to ac
\$180,000 on the terms and conditions named by you. The mon
you in June in installments as named below.

Very respectfully,

J. T. SCOTT

JNO. THOMPSON, ESQ.

Letter from Mr. Soutter to Mr. Drinkard.

BANK OF THE REPUBLIC, New York,
May 20, 1855.

I have now to request you to draw on me for the 2d \$200,000 I am
on board on the sterling bonds, as the same is at your credit. It would
draw as follows, in order not to crowd the drafts on the banks all

Friday,	-	-	-	-	\$ 50,000 00
Sunday,	-	-	-	-	50,000 00
Friday,	-	-	-	-	50,000 00
Tuesday,	-	-	-	-	50,000 00

Very truly,

JAMES T. SOUTTER.

DRINKARD, Esq., Sec'y.

Letter from Mr. Soutter to Mr. Drinkard

BANK OF THE REPUBLIC
J. SOUTTER

DEAR SIR,

I have yours, handing the views of the board
loan by Jno. Thompson. I shall arrange the business to conf
of the board—and you can draw as before advised.

Very truly,

J.

W. R. DRINKARD, Esq. Sec'y.

Col. Drinkard will draw as follows, for the \$180,000 lent by T

June 15—Friday—Draw for	-	-	-	-
" 18—Monday—Draw for	-	-	-	-
" 20—Wednesday—Draw for	-	-	-	-
" 22—Friday—Draw for	-	-	-	-

The above is O. K.

Letter from Mr. Soutter to Mr. Drinkard.

BANK OF THE REPUBLIC, *New York*,
June 11, 1855.

I have yours of 8th and 9th inst. handing me extracts from the
your board, showing my appointment as general agent of the state
of her bonds, &c., and I hasten to thank the board for this mark of
nce.

it an honor to be the representative of Virginia; and no pains shall
my part to promote her interests in every respect.

ke my acknowledgments to your board, and accept for yourself the
f my regard for you personally.

Very truly, your ob't serv't,

JAS. T. SOUTTER.

NKARD, Esq.

y B. P. Works, Richmond, Va.

Letter from Mr. Souther to Mr. Drinkard

BANK OF THE REPUBLIC

JU

DEAR SIR,

I have yours of the 26th, and notice you want \$40,000. Draw for the amount, and send me as many federal bonds as you can. I will keep the bonds held for Thompson under his contract entirely free.

You will have to issue the certificates of the board for your wants. I see no alternative.

Yours truly,

JAS.

W. R. DRINKARD, Esq., Sec'y.

Order of the Board of Public Works—June 19, 1857.

ard of public works being under the impression that there was no pro-
any further sales being effected under the contract with John Thomp-
h March 1855 : therefore,

solved, that the Bank of the Republic, New York, be authorized and
to deliver into the hands of the secretary of this board the 200 federal
onds which were placed in said bank on deposit, in compliance with
act.

True copy.

THOS. H. DE WITT, *Sec. B. P. W.*

*Statement of Principal and Interest account of the Board of P
J. T. Soutter of New York (leaving out commissions*

To the following bonds delivered between 9th April 1855 and
9th July 1855, viz:

Dr.

Federale, from No. 9,829 to No. 10,303, inclusive, 475 bonds,

1856.		
Jan. 1,	To 7 months' interest on \$ 475,000, at 6 per cent.	-
1858.		
Jan. 1,	To 3 years' interest on \$ 475,000, at 6 per cent.	-

Cr.

1855.		
June 1,	By loan borrowed at 4 mos. at 6 per ct., payable 1st Oct. 1855,	- 275,000
1856.		
Jan. 1,	By four months' interest at 6 per ct. and 3 mos. inte- rest at 7 per ct. on \$275,000,	- 10,312
1858.		
Jan. 1,	By two years' interest at 7 per ct. on \$ 275,000,	- 38,500

Balance due by S. on federal

Sterling account:

1855.		
Mar. 24,	To the following bonds delivered Mr. Soutter:	
	From 1,551 to 2,050, inclusive, £100 each,	75,
	From 241 to 340, inclusive, £ 500 each,	25,
		<u>£100,</u>
	Rate the above at £ 86,000, their value being fixed at \$ 4 84 per sterling pound,	- 416,240
1855.		
July 1,	To cash received to pay interest due this day on said bonds, \$12,500, from which deduct \$ 4,550, due Mr. S. for interest due this day,	- 7,950
1856.		
Jan. 1,	To cash received for interest,	- 12,222
July 1,	To " " "	- 12,319
1857.		
Jan. 1,	To " " "	- 12,305
July 1,	To " " "	- 12,333
1858.		
Jan. 1,	To " " "	- 12,333
		<u>485,703</u>

Statement exhibiting the Numbers and Amounts of Funds sent to Mr. James T. Soutter, and the money received.

DR.

1855.

June 15,	To bonds from	10,029 to 10,078,	-	-	-	50,000 00
18,	Do.	10,078 to 10,128,	-	-	-	50,000 00
20,	Do.	10,129 to 10,178,	-	-	-	50,000 00
23,	Do.	10,179 to 10,208,	-	-	-	30,000 00
27,	Do.	10,209 to 10,248,	-	-	-	40,000 00
30,	Do.	10,249 to 10,268,	-	-	-	20,000 00
July 7,	Do.	10,269 to 10,278,	-	-	-	10,000 00
9,	Do.	10,278 to 10,303,	-	-	-	25,000 00

\$ 275,000 00

CR.

1855.

June 15,	By cash,	-	-	-	-	50,000 00
18,	Do.	-	-	-	-	50,000 00
20,	Do.	-	-	-	-	50,000 00
22,	Do.	-	-	-	-	30,000 00
27,	Do.	-	-	-	-	40,000 00
30,	Do.	-	-	-	-	20,000 00
July 7,	Do.	-	-	-	-	10,000 00
9,	Do.	-	-	-	-	25,000 00

\$ 275,000 00

I certify the above to be correct.

Dr.—*State of Virginia, for Loans on Federal*

1855.	
June 1,	To loans, as follows:
	To loans on \$ 475,000 Virginia federal bonds, 4 months, at 6 per cent., payable 1st October next, - - - -
	275,000 00
July 1,	To loans on £ 100,000 Virginia sterling bonds, being at 6 p. c. for 4 months from 1st April last, payable 1st August next, - - -
	400,000 00
1856.	
Jan'y 1,	To interest on above loans to this date, -
	23,978 80
	To commissions on loans for 3 months on federal, and 5 months on sterling, - -
	14,125 00
July 1,	To interest on loans for 6 months, -
	23,625 00
	To commission on loans for 6 months, 3 per cent. -
	20,250 00
1857.	
Jan'y 1,	To interest on loans for 6 months, -
	23,625 00
	To commission on loans for 6 months, 3 per cent. -
	20,250 00
July 1,	To interest on loans for 6 months, -
	23,625 00
	To commission on loans for 6 months, 3 per cent. -
	20,250 00
Dec'r 1,	To interest on loans to 1st December, -
	19,687 50
	To commission on loans to December, -
	16,875 00
	To expenses of mission to Europe, extra interest paid on loans, and incidental expenses estimated, -
1857.	
Dec'r 1,	To balance due this day, carried to new account, -

Bonds—In account with James T. Soutter.—Cn.

1855.			
July 1,	By cash received from 2d auditor to pay interest due this day on £100,000 sterling Virginia bonds, \$12,500, from which deduct \$4,550 due me for int. to 1st instant,	-	7,950 00
1856.			
Jan'y 1,	By coupons on \$475,000 federal bonds,	- 14,250 00	
	interest on £100,000 sterling bonds,	- 12,222 22	26,472 22
July 1,	By coupons on \$475,000 federal bonds,	- 14,250 00	
	interest on £100,000 sterling bonds,	- 12,319 45	26,569 45
1857.			
Jan'y 1,	By coupons on \$475,000 federal bonds,	- 14,250 00	
	interest on £100,000 sterling bonds,	- 12,305 56	26,555 56
July 1,	By coupons on \$475,000 federal bonds,	- 14,250 00	
	interest on £100,000 sterling bonds,	- 12,333 33	26,583 33
Dec'r 1,	By sales of £100,000 Va. sterling 5 p. c. bonds, a 78,	-	357,067 00
	sales of \$100,000 federal bonds, averaging 70,	133,000 00	
	sales of \$285,000 " " 82,	233,700 00	366,700 00
	\$475,000		
	Balance due 1st December 1857, carried to new account,	-	70,893 74

\$908,791 30*E. & O. E.**New York. Mar 1st. 1858.*

GREAT FALLS MANUFACTURING CO.

OFFICE GREAT FALLS MA
Washington City, D.

SIR,

I take the liberty of enclosing herewith, a memorial from the company which it desires and respectfully requests you will peruse, and submit to the legislature in such manner as you may think best.

As the subject matter of the memorial is one which concerns the interest of your state, the company trusts you will deem it of sufficient importance to afford it the aid of your recommendation to the action of the legislature, or your own official interference, if it should seem to you to be the most effective and appropriate.

I have the honor to be,

Your obedient serv't,

JOHN CARROLL

His Excellency HENRY A. WISE,
Governor of Virginia.

Memorial of the Great Falls Manufacturing Company.

WASHINGTON, Nov. 26, 1859.

Your memorialist, the president pro tempore of the Great falls manufacturing company, in behalf of the said company, respectfully represents, that said company was incorporated by the acts of the legislature of Virginia of 1839 and 1848: That the said company became, and still are the owners of a tract of land in Virginia, bordering on the Potomac river, at and near the Great falls of said river: That said tract contains eight hundred acres, and extends two miles along said river: That the company, by the ownership of said lands, are also owners of the locks, dams and canal constructed many years since under the superintendence of Gen'l George Washington, and which were used for the passage of boats by the Great falls: That there are five locks, which overcome a fall of ninety feet, a canal, with an embankment-secured by stone masonry, extending from the locks to the head of the fall, a distance of a mile: That this canal and embankment, together with the locks, enable the company to command the whole water power of the Potomac river during the driest seasons: That through these facilities this whole power can be applied for propelling machinery at a trifling expense, and that such works could not be constructed at this time for less than a million of dollars.

And your memorialist further represents, that the charter of the company was obtained and the lands purchased for the purpose of erecting and establishing factories on the premises, and for operating them by the use of the water power of the Great falls aforesaid, the usufruct of which the company conceived accrued to them as riparian owners of said lands: That the company have already erected a saw mill and a grist mill; have been at much expense in building a bulk-head and clearing out the canal; and that they have been making arrangements with capitalists for the establishment of cotton and woolen factories on the largest scale upon the premises.

Your memorialist further represents, that the quantity of water and height of fall at the site aforesaid, the opportunity to use the whole water, the facilities for building, the nearness to tide water, the communication by the Chesapeake and Ohio canal, the cheapness of fuel and provisions, and the mildness of the climate, make this the most advantageous location for manufacturing purposes in the United States; and if the purpose of the company to properly develop this property can be carried out, there must grow up at this site, at no distant day, one of the largest cities of Virginia.

gomery, in the state of Maryland; and that it was contemplated should abut at its southern end on a tract of land purchased by the company situated on the Virginia shore, and lying above the land of the said

And your memorialist further represents, that certain proceedings commenced by the United States, purporting to be in conformity with a statute passed by the legislature of the state of Maryland, giving the assent of the state of Maryland to such plan as may be approved by the president of the United States, for supplying the city of Washington with water, the object of which proceedings was the condemnation of so much of the said contemplated dam within the state of Maryland, as was owned by the said company; and that in consequence of said proceedings a jury was returned on the 21st day of September 1858, to the county of Montgomery, assessing damages for the condemnation of the company on "Conn's island." That at the November term of the said court, a motion was made by the United States to set aside the verdict, and that at the March term of the said court, the said inquisition was set aside, for reasons given in an elaborate opinion by the Chief Justice, and by Judge Brewer, the circuit judge for the county of Montgomery, a copy of which opinion, printed by order of the senate of the United States, is herewith

Your excellency will perceive from this opinion, that the principal ground alleged for the setting aside of the inquisition aforesaid, was that the company had no riparian rights on the Virginia shore, they having claimed a violation of such rights, and "nearly the whole of the damages," assessed by the court, having been given for the violation of their supposed

Your excellency will observe, that Judge Brewer in his opinion declares, that "this Toulson tract" (the property of the company situated on the Potomac) "has no riparian rights on the river Potomac." He says, "I think it clear that Maryland included within her charter only the bed of the Potomac river to low water mark on the further side of the bank beyond, excluding the possession of any riparian rights on the Virginia shore."

Your memorialist conceives that the views set forth in the opinion are not only in the passages quoted, but in its general tenor, if acquiesced in by the state of Virginia, would not only be destructive of the manufacturing privileges of the company in that state, and of the advantages which would incidentally result to the commonwealth from their development, but that they will disturb the settled boundaries of Virginia, and impair some of the most important rights, while the honor of the state would be compromised, by the violation of rights on the Potomac, solemnly secured by the constitution, and emphatically asserted in the constitution.

Your memorialist represents, that if this opinion is to prevail, the United States, by the condemnation of Conn's island, will have the right to build a dam to the Virginia shore, above the property of the company, to the detriment of their presupposed right, and the construction of such dam would

the Potomac during the dry season to flow to the Maryland side for the use of the aqueduct.

Your memorialist is informed by competent engineers, that such a dam at dry falls, under the control of the United States, for the supply of an aqueduct of a diameter of not less than nine feet, would absorb the whole water of the Great falls. And your memorialist alleges, that he is assured by competent persons that no money can be obtained for establishing factories at this site, as contemplated, if the water power is to be subject to such unlimited control by the United States. Thus the direct consequence of the acquisition of the Virginia shore in the opinion of Judge Brewer will be the prevention of any development of the manufacturing site and privileges possessed by the Maryland shore, and the loss to the commonwealth of the substantial advantages which would result from the establishment of a manufacturing city on that site.

Your excellency will perceive that an acquiescence by Virginia in the decision of the court will not alone affect the company which your memorialist represents. All Virginia proprietors upon the Potomac, from the Great falls to the mouth of the river—an extent of more than two hundred miles—are interested in the question; for the bed of the river from its middle thread to the top of the Virginia bank, with the meadows, mill sites, the exclusive right of fishing and fowling—in fact, all the rights of riparian ownership on the Virginia shore are claimed for Maryland.

These claims, your memorialist believes, are unfounded, either in law or reason, and respectfully submits the accompanying legal opinion upon the "rights of Virginia proprietors on the Potomac river," declaring the following to be the law:

The rights of Maryland, under the charter of 1632 to Lord Baltimore, are the riparian rights previously existing by the laws of nature, by the common law, and the common law, incident to the lands on the Virginia side.

That the charter of Maryland was not subject to the restriction of riparian rights on the Potomac, as above contended, the rights of Maryland under that charter extend only to low water mark on the Virginia shore.

The territory of Virginia extended by *prescription* to low water mark on the Virginia shore, and includes wharves, dams and other improved property, extending from the Virginia shore to the middle thread of the stream, which do not injure the navigation.

Riparian rights are secured to the owners of the Poulson tract (the company in Virginia), by the compact between Maryland and Virginia in the year 1785, which provides, "that the citizens of each state shall have full property in the shores of the Potomac river adjoining with all emoluments and advantages thereunto belonging, and the carrying out wharves and other improvements, so as not to obstruct the navigation of the river."

Your memorialist represents, that notwithstanding the weight and reasoning opposed to the doctrines enunciated in the opinion the laws of Maryland give the company no right of appeal from. No remedy is appointed to the landholders of Virginia affected which has already materially impaired the value of lands on the ginia, except to the state whose citizens are most seriously injured by this decision.

Your memorialist further represents, that it would be most oppressive to the company, although now immediately interested in the questions in dispute, to be compelled alone to vindicate the territorial rights of Virginia, involving the rights of the state. he represents, that the company having purchased their property on the Potomac, and paid taxes on the same, in the faith that the rights on the Potomac in Virginia by the compact of 1785, and the northern boundaries of the state, in the constitution, would be defended by the state, he conceives it to be his right to rightfully claim the interposition of the executive of the state. He respectfully requests your excellency to submit this memorial and the accompanying documents to the legislature of Virginia, and to recommend the passage of acts or resolutions as in the judgment of your excellency may be necessary for the protection of the rights of the company and other riparian proprietors on the Potomac, for the conservation of the ancient boundaries of the state, and the assertion of her sovereign dignity.

All of which is respectfully submitted.

JOHN CARROLL

His Excellency HENRY A. WISE,
Governor of Virginia.

*Relation to Water Rights at the Great Falls of the River
Potomac.*

of the state of Virginia, in relation to the Potomac company (passed 1824), which is pertinent to the question, is as follows :

And preamble to sec. 13. And whereas some of the places, through which it may be necessary to conduct said canal, may be convenient for erecting mills and other water works, and the persons, possessors of such situations, desire to improve the same, and it is the intention of this act not to take private property, but for the purpose of improving and perfecting navigation :

That, therefore, enacted, that the water, or any part thereof, conveyed through any canal made by the said company, shall not be used for any purpose but such as may be necessary, unless the consent of the proprietors of the land, through which the canal is to be led, be first had ; and the said president and directors, or a majority of them, are hereby empowered and directed, if it can be conveniently done, to power both the purposes of navigation and water works aforesaid, to make such reasonable agreements with the proprietors of such situation, concerning the proportion of the expenses of making large canals or cuts capable of conveying such quantities of water as may be sufficient for the purposes of navigation, and also for any such water works as aforesaid. (Davis' Laws of Disputes, Appendix, p. 452.)

That, therefore, enacted, that the water, or any part thereof, conveyed through any canal made by the said company, shall not be used for any purpose but such as may be necessary, unless the consent of the proprietors of the land, through which the canal is to be led, be first had ; and the said president and directors, or a majority of them, are hereby empowered and directed, if it can be conveniently done, to power both the purposes of navigation and water works aforesaid, to make such reasonable agreements with the proprietors of such situation, concerning the proportion of the expenses of making large canals or cuts capable of conveying such quantities of water as may be sufficient for the purposes of navigation, and also for any such water works as aforesaid. (Davis' Laws of Disputes, Appendix, p. 452.)

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improve the same, declared, that "it was not the intention of with private property," but for the sole purpose of improving said navigation.

With General Walter Jones, in his able opinion of November that "It is perfectly clear that the only water works in the law, are such as may be erected by the individuals possessing which the canal was to be conducted." Therefore, after the and its successor the Chesapeake and Ohio canal company, bicient water for navigation, the surplus became the vested right priors, to be applied to the improvement of their sites for vested rights were distinctly recognized and reserved in the Maryland, herein quoted and referred to, and would be amply sidently believed, to place such private property beyond the p or question, were not even the principles of law and the d clearly and explicitly of a similar character and effect.

It matters not whether an invasion of such vested rights be government of the United States, by states, corporations or The 5th article of the constitution of the United States declar property shall not be taken without just compensation."

It has been seen that Virginia and Maryland admit and pr proprietors of certain mill and other water power sites on th the ebb and flow of tide, to such surplus as may remain after navigation have been provided for by the Potomac and Che canal companies. In so protecting these vested rights, they known principle of law and equity, as laid down by Angell Courses, § 540): "Indeed, it has been shown by the law of c state has not the right, without making compensation, to destr individuals situated upon a water course, in making it navigab so by nature, or in appropriating such water course to the publi erections and improvements."

Those Virginia and Maryland acts recognize and admit the l "the uses to which the water of a water course may and has various; but the value of an estate is much enhanced by the ex what is called a 'water privilege.' One of the most impor many parts of the United States, is its application to the wo machinery—a use profitable to the owner and vastly benefici (Angell on Water Courses, § 93.) Thus, also, those vested ri mitted, "no proprietary interest in streams of inland water, so natural state that they cannot be used as boatable, or for the property (even though by artificial means, at the expense of the be made of such public use), becomes vested in the public." (Potomac at the Great falls is not boatable (canals being requir and hence the surplus water becomes vested in the riparian therefore private property, not to be divested even by the state of the United States. "It has, therefore, as a matter of cour

water course is a part of the freehold, of which no man can be deprived by the lawful judgment of his peers, or by due process of law." *Newburgh*, 2 Johns. N. Y. Ch. R. 162.)

That the Potomac above tide was not originally deemed a navigable river, but that it has been made so in a qualified manner by law. (*Birney's Case*, 10 Johns. 400, 401, 402, 403, 404, 405, 406, 407, 408, 409, 410, 411, 412, 413, 414, 415, 416, 417, 418, 419, 420, 421, 422, 423, 424, 425, 426, 427, 428, 429, 430, 431, 432, 433, 434, 435, 436, 437, 438, 439, 440, 441, 442, 443, 444, 445, 446, 447, 448, 449, 450, 451, 452, 453, 454, 455, 456, 457, 458, 459, 460, 461, 462, 463, 464, 465, 466, 467, 468, 469, 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, 485, 486, 487, 488, 489, 490, 491, 492, 493, 494, 495, 496, 497, 498, 499, 500, 501, 502, 503, 504, 505, 506, 507, 508, 509, 510, 511, 512, 513, 514, 515, 516, 517, 518, 519, 520, 521, 522, 523, 524, 525, 526, 527, 528, 529, 530, 531, 532, 533, 534, 535, 536, 537, 538, 539, 540, 541, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 554, 555, 556, 557, 558, 559, 560, 561, 562, 563, 564, 565, 566, 567, 568, 569, 570, 571, 572, 573, 574, 575, 576, 577, 578, 579, 580, 581, 582, 583, 584, 585, 586, 587, 588, 589, 590, 591, 592, 593, 594, 595, 596, 597, 598, 599, 600, 601, 602, 603, 604, 605, 606, 607, 608, 609, 610, 611, 612, 613, 614, 615, 616, 617, 618, 619, 620, 621, 622, 623, 624, 625, 626, 627, 628, 629, 630, 631, 632, 633, 634, 635, 636, 637, 638, 639, 640, 641, 642, 643, 644, 645, 646, 647, 648, 649, 650, 651, 652, 653, 654, 655, 656, 657, 658, 659, 660, 661, 662, 663, 664, 665, 666, 667, 668, 669, 670, 671, 672, 673, 674, 675, 676, 677, 678, 679, 680, 681, 682, 683, 684, 685, 686, 687, 688, 689, 690, 691, 692, 693, 694, 695, 696, 697, 698, 699, 700, 701, 702, 703, 704, 705, 706, 707, 708, 709, 710, 711, 712, 713, 714, 715, 716, 717, 718, 719, 720, 721, 722, 723, 724, 725, 726, 727, 728, 729, 730, 731, 732, 733, 734, 735, 736, 737, 738, 739, 740, 741, 742, 743, 744, 745, 746, 747, 748, 749, 750, 751, 752, 753, 754, 755, 756, 757, 758, 759, 760, 761, 762, 763, 764, 765, 766, 767, 768, 769, 770, 771, 772, 773, 774, 775, 776, 777, 778, 779, 780, 781, 782, 783, 784, 785, 786, 787, 788, 789, 790, 791, 792, 793, 794, 795, 796, 797, 798, 799, 800, 801, 802, 803, 804, 805, 806, 807, 808, 809, 810, 811, 812, 813, 814, 815, 816, 817, 818, 819, 820, 821, 822, 823, 824, 825, 826, 827, 828, 829, 830, 831, 832, 833, 834, 835, 836, 837, 838, 839, 840, 841, 842, 843, 844, 845, 846, 847, 848, 849, 850, 851, 852, 853, 854, 855, 856, 857, 858, 859, 860, 861, 862, 863, 864, 865, 866, 867, 868, 869, 870, 871, 872, 873, 874, 875, 876, 877, 878, 879, 880, 881, 882, 883, 884, 885, 886, 887, 888, 889, 890, 891, 892, 893, 894, 895, 896, 897, 898, 899, 900, 901, 902, 903, 904, 905, 906, 907, 908, 909, 910, 911, 912, 913, 914, 915, 916, 917, 918, 919, 920, 921, 922, 923, 924, 925, 926, 927, 928, 929, 930, 931, 932, 933, 934, 935, 936, 937, 938, 939, 940, 941, 942, 943, 944, 945, 946, 947, 948, 949, 950, 951, 952, 953, 954, 955, 956, 957, 958, 959, 960, 961, 962, 963, 964, 965, 966, 967, 968, 969, 970, 971, 972, 973, 974, 975, 976, 977, 978, 979, 980, 981, 982, 983, 984, 985, 986, 987, 988, 989, 990, 991, 992, 993, 994, 995, 996, 997, 998, 999, 1000.)

As disposed of this branch of the subject, and shown, from undeniable facts, that riparian owners of land and water rights, at the Great and Little Falls of the Potomac, are protected by state legislation, and the broad and safe provisions of the constitution and the common law, from injury and aggression, I proceed in brief terms to discuss the rights and duties of such riparian owners in their relations with others below them on the same stream.

Common law has it, "*Aqua currit et debet currere ut currere solebat.*" (*Moreland*, 2 B. & Cress. R. 510, it is laid down, "By all the law as by all the ancient authorities, the right of property in the water is not in the water, but in the land, and consists not so much of the fluid itself as of the advantage of the water, or impetus;" and in *Mayor, &c. v. Commissioners of Spring Garden*, 7 Barr R. 348, "and the grant by a legislature of a state of the right of a navigable stream, does not pass to the grantee the title to the water, or prevent its use by others. The owner of the land merely has the water over the surface; he receives as much from his higher neigh-

bor as he sends down to his neighbor below; he is neither better level of the water remains the same." 1. (Per Tindal, C. J., in *dell*, 12 M. and Welsb. R. 324.)

This right to apply the water of a water course is so forcibly described and limited in the language of Angell, and his extracts from some of our most illustrious judges, that I feel myself authorized to apply them, in their full force and effect, to those of the proprietors of a water course. In section 95, Angell says, "In a case in this country of much more importance, and one universally and frequently appealed to as of the general doctrine in relation to the right to the water of a water course laid down by Mr. Justice Story: 2. 'Prima facie, every proprietor of a river is entitled to the land covered with water to the middle of the stream, or as commonly expressed, usque ad filum aquæ.'" 2. In *kinson*, 4 Mason's (Cir. Co.) R. 400.

"In virtue of this ownership, he has a right to the use of the water over it, in its natural current, without diminution or obstruction. In speaking, he has no property in the water itself; but a simple usufruct passes along. The consequence of this principle is, that no proprietor has a right to use the water to the prejudice of another." "This," adds the authority, "is the necessary result of the perfect equality of right between the proprietors of that which is common to all." The general right of the proprietors to the use of the water has been defined with ability by another of our learned judges. "The water power," says he, "of a riparian owner is entitled, consists in the fall in the stream, where the water descends, as it passes through his land, or along the boundary of his estate, as it touches his land, and the surface where it leaves it." (Per Chief Justice of Pa., in *M'Calmont v. Whitaker*, 3 Rawles' (Penn.) R. 84.)

No single proprietor can alter the level of the water where it enters or leaves his property. In the language of the Vice-Chancellor, in *Wright v. H. Stu.* Ch. R. 203, "Without the consent of the other proprietors, who may be affected by his operations, no proprietor can either diminish the quantity of water descending to the proprietor below, nor throw the water back upon the proprietor above. Every proprietor who claims either to throw the water back, or diminish the quantity which is to descend below, must, in order to maintain his claim, either obtain a grant or license from the proprietors affected by his operations, or must suffer an interrupted enjoyment of twenty years.

"If a person stop the current of a stream, which has immediately fallen in that direction, and thereby prejudices another, he subjects himself to an action. *Neuman*, 1 B. & Ald. R. 258. So, "Any impediment," says the supreme court in *vania*, "in the stream caused by the defendant's dam, by which the plaintiff is prevented from grinding, in any state of the water, or made to grind slower or worse than it otherwise would, is an injury for which the plaintiff would be entitled to damages." *Thrie*, 1 Rawle (Penn.) R. 218.

Authorities equally clear and conclusive—in number much too cumbersome to discuss—of some of the riparian rights, now in question—might be cited.

It has been quoted and expressed, it is presumed, to remove all doubt and difficulty the specific rights and duties of the proprietors immediately concerned in the

mac being made, above tide, a navigable river in a qualified manner, by law, the general assembly of the state of Virginia to prevent obstructions in the of that river, passed January 7, 1800, is still in force, and authorizes the removal of navigation, agreeable to certain provisions therein specially set forth. To the of navigation, for transportation and commercial intercourse, the vested rights of proprietors, at the Great and Little falls, are secondary and subservient; the government of the United States, the states of Virginia or Maryland, nor companies or individuals, have the power or right to take or use, for any other in navigation, such water rights and privileges as, by statute and common law, need and secured to the owners of mill and manufacturing sites at the falls of c, without indemnity and just compensation, according to the circumstances of

JOHN CARROLL BRENT.

on, October 21, 1853.

The Riparian Rights of Virginia Proprietors on the Potomac River.

WASHINGTON, July 12, 1859.

SIR,

From papers submitted to us, it appears that the Great falls manufacturing company are proprietors of a tract of land on the Virginia shore of the Potomac river, at or about the Great falls of said river, called the Toulson tract, and that upon this tract there are many mill sites which may be made available, if the owners have a right to divert the water from the river for their use.

The riparian rights of the owners of Virginia lands on the Potomac river appear to have been for the first time judicially questioned by Judge Brewer, in pronouncing the opinion of the circuit court for the county of Montgomery, in the state of Maryland, on a motion to set aside a certain inquisition assessing damages for the condemnation of a portion of Conn's island, lying in Montgomery county, opposite the Toulson tract. In that opinion the judge declares, "I think it clear that Maryland included within its chartered limits not only the bed of the Potomac river to low water mark on the further side, but to the bank beyond, excluding the possession of any riparian rights of the state of Virginia." He also says, "This Toulson tract has no riparian rights on the river Potomac." (Judge Brewer's opinion; Senate Ex. Doc. No. 42, 35th cong. 2d session.)

It is in view probably of the doubt thus raised, that the question has been submitted for our opinion, "Whether the owners of the Toulson tract have riparian rights in the Potomac river?" In proceeding to discuss this question, we do not deem it necessary to attempt a formal refutation of an opinion which, although entitled to great respect as proceeding from a learned and upright lawyer, possesses no judicial authority upon questions affecting the rights of Virginia proprietors, or relating to compacts between two sovereign states, and shall proceed to present our views affirmatively in relation to the question submitted, as one disembarassed by any adjudications of the courts of Maryland.

We are of opinion that the owners of the Toulson tract possess riparian rights in the Potomac river, for the following reasons:

I. The rights of Maryland under the charter of 1632 to Lord Baltimore, are subject to the riparian rights previously existing by the laws of nature, by the laws of nations, and the common law, incident to the lands on the Virginia shore.

In considering this point, we shall assume that the rights conferred by the charter of Maryland to Lord Baltimore, notwithstanding the adverse claims of Virgi-

ple also compels us to consider the condition of the territory which subject of the early royal charters, and the causes which induced the the charter of Maryland.

g to historical records, the limits of Virginia by its second charter—, whose validity has always been maintained by the state of Vir—ded two hundred miles north of Old Point Comfort, and therefore the soil which subsequently formed the state of Maryland. The thus mistress of all the waters of the Chesapeake, and of the soil on f the Potomac. The Episcopal church was coeval in Virginia with ment of the colony. From the earliest period the most bitter preju—d against the professors of the Roman Catholic religion. Papists l by the early colonists with “players, as the scum and dregs of the croft’s Hist. 1st vol. p. 142); and the careful exclusion of Roman as originally avowed as a special object in the planting of the colony. Calvert, a convert to the Roman Catholic church, who had become ted in the colonial establishments in America, sought an asylum in ld for the followers of his church, from the intolerance which perse— at home. He looked to Virginia, then extolled for its climate and hen he visited this colony in person, which he did in 1629, the zeal bly ordered the oaths of allegiance and supremacy to be tendered to s in vain that he proposed a form which he was willing to subscribe; ent firmly insisted upon that which had been chosen by the English hich was purposely framed in such language as no Catholic could vined that he could not hope to establish a colony within the juris—irginia, he sought to obtain a charter which should sever a province ony to which so vast a territory had been assigned, and therefore charter of Maryland, which was, in 1632, issued for the benefit of

ent, from the circumstances which induced the application for the its intent in fixing its southern boundary—namely, carrying it to the of the river—was not so much to extend territorial rights, as to fix well determined natural boundary. Bancroft, the historian, speaking les Calvert and his charter, says, “As a Catholic, he needed to be jurisdiction of his neighbor; Maryland was carefully separated from (Bancroft’s History, vol. 1, p. 243.) The purpose of the charter was o new province from the religious intolerance which prevailed in Vir—ell defined boundary was necessary to separate naturally conflicting This manifest purpose would have been defeated, if the legal charter had been, as has been lately contended, to give to Maryland ghts and jurisdiction over the southern shores of the Potomac to high , which would give to Maryland a strip of land varying in width, all times by a natural and frequently impassable barrier from the ce. As the river Potomac is no where in express terms reserved by o either colony, it must be reasonably presumed that the intent of f Maryland was, that the rights of Virginia on the southern shores ac were to remain as they existed by the laws of nature, the laws

of nations, and the common law of England, which extend to the territory.

By these laws, as established by the early authorities and interpreted by English and American courts, the right of Virginia to the enjoyment of her territory was originally incident to her lands, and resulted from their possession.

In the earliest English treatise upon "riparian rights," it is said by Hale, "Fresh rivers, of what kind soever, do, of common right, belong to the owners of the soil adjacent, so that the owners on the one side have the right to the property of the soil, and consequently the right of fishing in the aquæ, and the owners of the other side the right of soil and ownership unto the flum aquæ on the other side." (Hale, *de jure maris*, Law tracts, vol. 1, chap. 1.) The same learned writer declares that the proprietorship of a river is secured by grant to a subject, though subject to certain reservations. "But though," says he, "the subject of the property of a navigable river, part of a port, yet these precautions are taken, 1st, that the king hath got a right of empire or government over the river to the safety of the kingdom, and to his customs, &c.; 2d, that there is a public interest, a *jus publicum* of passage and repassage over the water, and must not be obstructed by nuisances, or impeded by the property of the owner or proprietor is charged with the *jus publicum* which belongs to the king's subjects as the soil, which, though in point of propriety it may be a private matter, is charged with a public interest of the people, which may not be damaged or damnified." (Hale, *de jure maris*; Hargrave's Law Tracts, vol. 1, p. 101.)

The modern English and American courts agree in declaring that the use of water of flowing streams to be an incident attached to the land adjacent to them. "Flowing water," says Chief Baron Pollock, "like light and air, are, in one sense *publici juris*. They are a boon to all, and differ only in their mode of enjoyment. Light and air are common to all directions; flowing water in some. When property was escheated, the king had the right to enjoy the light and air, and the water flowing to the soil adjoining to him; the property in the water itself was in the proprietor of the land through which it passes, but only the use of it was along, for the enjoyment of his property, and incident to it." (3 Exchequer Rep. p. 775.) Parke, Baron, says (in *Embrey v. Owen*, Eng. Law and Equity Rep. p. 476), "each proprietor of the land has the right of the usufruct of the stream which flows through it, and to have the stream to flow in its natural state, without diminution of its flow, is an incident to the property in the land through which it passes." (See *Story*, "the natural stream, existing by the bounty of nature, for the benefit of the land through which it passes, is an incident annexed to the property of law to the land itself." (Tyler et al. v. Wilkinson et al., 10

Chancellor Kent says (*Commentaries*, vol. 3, p. 411), "It was a principle of the common law, that owners of banks of fresh water

owing of the tide, had the exclusive right of fishing, as well as the property opposite to their respective lands, *ad filum aquæ*."

Writers on international law insist upon the right to the common use of rivers flowing through adjoining states. In the case of the *Two Gebroeders* (p. 349), Sir William Scott observes, "In rivers flowing through countries, a common use to different states is presumed;" and although he admits the legal possibility there may be a peculiar property excluding the general use, he declares that the general presumption bears strongly against such a property. Mr. Wheaton (*Laws of Nations*, p. 508) remarks, "that when the United States to participate with Spain in the navigation of the river, previous to the cession of Louisiana, was asserted by the American government on the sentiment, written in deep characters on the heart of man, that the river is free to all men, and its shores to all riparian inhabitants," such a property which attached to the shores of Virginia upon the Potomac, by the laws of nations, the laws of England as they existed at the time of the cession of Maryland, the sundering of their rights in manifest opposition to the general presumption cannot be derived from the general terms of the sovereign grant. The supreme court says in the case of *Handly's lessee v. Antelope* (3 Wharton, p. 374), "in great questions which concern the rights of states, where great natural boundaries are established in general, with a view to public convenience and the avoidance of controversy, great object, where it can be distinctly perceived, ought not to be controlled by those technical perplexities which may sometimes influence the rights of individuals." The intent to deprive the lands of Virginia of riparian rights is nowhere precisely expressed in the charter of Maryland, and cannot be inferred from its general tenor. The English law holds, that a grant shall not enure to any other extent than that which is prescribed in the grant." (2 Blackstone's Commentaries, p. 347.) "The intent of the English law," says Sir William Scott, "interprets grants of land by the same rules than those which are applied in the construction of grants to individuals. Against an individual it is presumed that he meant to benefit with the utmost liberality that his words will bear. It is indistinguishable in which person an interest remains, whether in the grantor or in the grantee; regard to the grant of sovereign, it is far otherwise. It is not held that a grant of land to himself as private property, and no alienation shall be presumed, unless it is clearly and indisputably expressed." (5 Rob. Adm.

The use of the Potomac river was a public necessity to Virginia. This river was a natural highway which Providence has established for an extent of 100 miles of her territory. The river was inseparably connected with the lands, and its use for passage of persons and goods, for fishing and for sustenance to men and cattle, for irrigation, for mill sites for grinding and for carrying materials for habitations, was indispensable to the full enjoyment of the lands. The use of the river was *id sine quo res uti non potuit*. If Maryland had, even in express terms, given the river to the new state, the privileges in the river which attached by necessity to the Virginia lands would be held in law to have been reserved. Thus it held that if a man

hath several distinct parcels of enclosed lands, and sells all but one surrounded by others, and to which he has no way of passage except over one of the lots he has sold, he has a right of way against his own deed, although he may have been so improvident as to reserve none. The law reserves to him a right of way, in such case, from necessity. It holds that there is an implied restriction incident to the grant, and that it cannot be supposed the grantor meant to deprive himself of all use of his remaining land. (3 Kent's Commentaries, p. 422, 424.) By parity of reasoning, it is to be presumed that the crown, whether still retaining the proprietorship of the lands of Virginia or as guardian of a colony which was a portion of its realm, could not have intended to deprive itself or the people of the use of the Virginia shores.

It would be difficult to imagine a grant more contrary to reason and nature, or more prejudicial to the interests of the commonwealth, than one whose effect would be to exclude a vast territory from the use and enjoyment of a great river washing its shores. Such a grant, the law of England renders void from its unreasonableness, as it presumes that the king could not have intended an unwise or unreasonable act. As Blackstone says (2 Commentaries 246), "The king, moreover, is not only incapable of doing, but even of thinking wrong; he can never mean to do an improper thing; in him is no folly or weakness, and therefore if the crown should be induced to grant any franchise or privilege to a subject contrary to reason or in any wise prejudicial to the commonwealth or a private person, the law will not suppose the king to have meant either an unwise or injurious action, but declares that the king was deceived in his grant, and thereupon such grant is rendered void."

The preceding authorities and considerations lead to the following conclusions:

1. The primary object of the charter of 1632 in fixing the southern boundary of Maryland, was, to carefully separate the new province from Virginia, which therefore would have been defeated if the legal effect of the charter had been to give Maryland the right of encroachment on the Virginia shore.
2. The right to use the water of the Potomac was, by nature, the laws of nations, and the common law, incident to the Virginia bank or shores.
3. No intent of the king in the charter of Maryland to sunder from the soil the riparian rights which attached to her shore by nature and law, is to be presumed, because no such intent is clearly and indisputably expressed.
4. The free use of the water of the Potomac was a necessity for the enjoyment of the

ing that the charter of Maryland was not subject to the restriction of full rights in the Potomac, as above contended, the rights of Maryland under that charter were deduced only to low water mark on the Virginia shore.

Interpretation of that charter leads to the conclusion, that its intent was to make a boundary between the two states. We have already adverted to the political considerations which led to the selection of a natural boundary which should carefully separate the two different jurisdictions. It is most reasonable to presume that the charter intended the river as the boundary. "In case of doubt," says Vattel, "every country lying on a river is presumed to have no other limits than the river itself; because nothing is more natural than to take a river for a boundary when a state is established on its borders, and there is a doubt, that is always to be presumed which is most natural and proper." (Laws of Nations, Lib. 1, chap. 22, § 268.)

And jurists concur in regarding the river Potomac, not the Virginia bank, as the boundary of Maryland. Bancroft, writing of Maryland, says, "The ocean, the fortieth meridian, the meridian of the western fountain of the Potomac, the river itself from its mouth, &c., these were the limits of the territory." (History, vol. 1, p. 100.) Chancellor Bland, who in his decisions has exhibited no little anxiety to extend the jurisdiction of Maryland on its southern borders, speaks of the claim of the plaintiff in the case, as "one which has been deduced from the upper portion of a great and ancient charter, belonging altogether to this state, and forming its southern boundary." (Maryland Reports, vol. 3, p. 123.)

The language of the charter itself, although it does not in express terms declare the boundary, can have no other reasonable intent. The charter gives to Maryland all the territories on the south, within certain limits. It extends a line from the mouth of the river, "*ad ulteriorem ripam dicti fluminis.*" The line extends only "*ad ripam,*" and Maryland lies within the line. It is important to examine the precise meaning which exists, carefully considered, in the Latin words of the charter—a force which is not expressed in the English version. The line itself is made to extend "*ad ripam.*" The word "*ad*" distinctly excludes the idea of any encroachment upon the bank, or of extending the limits of Maryland beyond that impassable line which separates the river from the Virginia shore. There is a precision of meaning in the word "*ad*" which is not expressed in the word *to*. Leverett's dictionary defines the word as follows: "*Ad* (short for *adversus*; others differently), preposition governing the accusative, signifying motion: in quo differt ab *in*, quæ notat ingressum loci, *ad* vero vicinitatem, e. g. *Ad urbem, est Romam accedere, venire in urbem, Romam ingredi*" (which differs from *to* in that *to* expresses the entrance into a place, but *ad* expresses nearness to a place; *Ad urbem* to the city is to approach Rome—to come *into* the city, to enter Rome.) No new nor hypercritical view of the force of the expression "*ad ripam,*" is required in the views taken in an analogous case, where important questions of international law were in discussion. Says Mr. Wheaton, in his Elements of International Law, p. 100, "In the controversy between the kingdom of the Netherlands and other states interested in the navigation of the Rhine, the Dutch government claimed the exclusive right of regulating duties upon the trade and navigation within its own territories, at the same time claiming the different branches into which the Rhine divides itself fall into the sea. In the treaties, '*jusque a la mer*'—*to the sea*—was said to be different in its meaning from the term *into the sea.*"

The precise meaning of the words of the charter, the line of Maryland touching the river, and not upon or even touching the further bank. If we could imagine that line physically embodied, it would rest wholly on the plane of the river, ap-

proaching indefinitely the Virginia bank; Maryland, extending of the plane, and debarred by the exclusive meaning of the word from encroaching upon the land, had the further edge of the word frequently the river for her boundary, as completely as if it had express terms.

In *Handly's lessee v. Anthony* (5 Wheaton's Rep. 374), it is the supreme court of the United States, that when a river is the boundary of boundary is at low water mark; and this rule was adopted for reasons of public convenience, which are peculiarly applicable to the case referred to, ejectment was brought in the circuit court of Kentucky, to recover land which the plaintiff claimed under the state of Virginia, and which the defendant held under a grant from the United States as being part of Indiana. The title depended upon the question whether the lands lay in the state of Kentucky or the state of Indiana. Marshall, in delivering the opinion of the court, says, "In 1792 the commonwealth of Virginia yielded to the United States all title to the territory northwest of the Ohio river, and the said commonwealth had to the territory northwest of the Ohio river the conditions annexed to said act of cession. One of those conditions was, 'The territory shall be laid out and formed into states.'"

"It was intended then by Virginia, when she made this cession to the United States, and most probably when she opened her land office, that the Ohio should constitute a boundary between the states which might be formed on its opposite banks. This intention ought never to be disregarded in this cession. * *

"The questions presented are, whether land is properly denominated as being on the Ohio, unless it be surrounded with the water of the river; whether Kentucky was bounded on the west and northwest by the low water mark of the river or its middle state; or in other words, whether Indiana extends to low water mark, or stops at the line reached by the river when at its medium height?"

"In pursuing this enquiry, we must recollect that it is not the Ohio river, but the river itself, at which the cession of Virginia commenced. It conveyed to congress all her right to the territory 'situate, lying and being in the northwest of the river Ohio,' and this territory, according to express terms, is to be laid off into independent states. These states, then, are to be bounded by the river itself, whatever that may be, for its boundary. This is a matter of course, and in establishing it, Virginia must have had in view the future population of the country.

"When a great river is the boundary between two nations, the original property is in neither, and there be no convention recorded, it holds to the middle of the stream; but when, as in this case, the original proprietor, and grants the territory on one side only, it is within its own domain, and the newly created state extends to the river. The river, however, is the boundary."

rough the chief justice, the court say, "If instead of an annual and regular rising and falling of the river, it was a daily and almost regular flowing of the tide, it would not be doubted that a country bounded by the river would extend to low water mark. This rule has been established by the consent of mankind; it is founded upon common convenience. If a state retains its domain over a river which constitutes the boundary between itself and another state, it would be extremely inconvenient to extend the boundary over the land on the other side which was left bare by the receding of the water. And this inconvenience is not less where the rising and falling is diurnal than where it is diurnal. Whenever the river is the boundary between the main, the permanent river, which constitutes the boundary; and the branch, it will find itself embarrassed with insuperable difficulty in attempting to fix a line higher than the low water mark."

It would seem to establish, beyond all question, the title of Virginia to the low water mark on the Potomac. But it is contended by Judge Brewer that the provisions of the charter of Maryland, fixing its southern line, are substantially the same as those used by the state of Georgia in its grant referred to in *Ingersoll* (13 Howard, p. 381), in which case the supreme court held the dividing line on the Chatahoochee river, between the states of Georgia and Alabama, was on the top of the high western bank of the river, leaving the river and the western shelving shore within the state of Georgia. We are in the opinion that the line fixed by the two grants is substantially the same, and that the "beginning of the dividing line in both grants is on the same point so far they are identical."

The provisions in the grant of Georgia are, "west of a line beginning on the top of the Chatahoochee river where the same crosses the boundary between the United States and Spain, running thence up the Chatahoochee river to the bank." The line was required to run both on and along the river, the court being thus excluded from adopting the line of low water mark. In the case of *Handly's lessee, &c.*, which Mr. Justice Wilson should greatly have preferred if the terms of the cession had just been interpreted, were compelled to adopt some natural line upon the river which could be at all times easily traced. They therefore adopted that line the action of the water has permanently marked itself on the soil.

The point sought for by the court is well explained by Mr. Justice Curtis, who says that the act of cession is silent as to the particular part of the bank on which the line is to be run. But, inasmuch as it must be run on some part of the bank, the court was obliged to resort to the presumed intentions of the commissioners and the facts derivable from the nature of the line as a line of boundary of political jurisdiction as well as of proprietorship; and according to that presumed intention to declare it to be on that part of the bank which will best promote the convenience and advantage of both parties, and most fully accomplish the object and leading purpose to establish a natural boundary." The conflicting reasons of the court as to the reasoning of the decision show the great difficulty of fixing this natural boundary upon the bank. This case has no authority in its decision or the reasoning of the court, except in cases where a

line is to be seen on and along the bank. We have shown that land was excluded by the precise words of the charter from run. No such indefinite or uncertain line as the court was compelled to case last referred to is required. The line adopted by the lessee, as one established by the common consent of mankind, a common convenience, may be adopted with strict conformity to fixed the boundary.

III. The territory of Virginia extends, by prescription, to lo the Potomac, and includes wharves, dams, and other improved ing from the Virginia shore to the middle thread of the stream, jure or obstruct the navigation.

The rights accruing to one state against another by prescription bablished. Says Mr. Wheaton, in his *Treatise on the Elements of Law*, p. 218, "The writers on natural law have questioned how species of presumption arising from the lapse of time, which is tion, is justly applicable as between nation and nation. But the approved practice of nations shows that by whatever name it m uninterrupted possession of territory or other species of propo length of time by one state, excludes the claim of every other, i ner as by the laws of nature, and the municipal code of every c similar possession by an individual excludes the claim of ever the article of property in question. This rule is founded upon confirmed by constant experience, that every person will natura that which belongs to him, and the inference fairly to be drawn and neglect of the original defect of his title, or his intention In the case of *Rhode Island v. Massachusetts* (IV Howard, p preme court say, "For the security of rights, whether of perso long possession under a claim of title is protected, and there is which this great principle may be involved with greater justice a in a case of disputed boundary." In the case of *Handly's lessee* fore quoted, where there was a question of boundary between I diana, the same court say, "It is a fact of no inconsiderable in case, that the inhabitants of this land have uniformly considered belonging to the last mentioned state."

Ancient jurisdiction is not determined by the mere assertion formal acts of possession. The character of the acts which m establish possession, is clearly laid down by the most eminent on international laws. Says Sir William Scott (3 Robinson 34 risdiction is proved by formal acts of authority; by holding cour of the navigation; by ceremonious processions to ascertain the l nature of perambulations; by marked distinctions in maps and under public inspection and control; by laying of tolls; by exclu permanent and visible emblems of power there established; by th officers specially designated to that station; by stationary guard and muniments showing that the right has always been asser resisted, resisted with effect. This is the natural evidence to be

such as it is more particularly reasonable to require where a right is against all general principles, and against the natural rights and limits, against the independence and security of neighboring states."

acter of the claim set up for Maryland on the Virginia shore could not be described than in the preceding paragraph. What single act of law has the state of Maryland ever exercised on the southern shores of the river, or when has her legislature ever asserted a right to such occupancy of the bed of the river, from the middle thread to the top of the further shelving shores, and thus necessarily including valuable meadow and mill sites, the exclusive rights of fishing and fowling, of collecting water for supplying water for domestic use and irrigation, and of establishing bridges, all this is claimed to belong to Maryland; and yet Judge [?] holds that this invaluable tract has never been granted by the state, and that the first act of assertion of right and occupancy has yet to be per-

On the other hand, Virginia, in her constitution in 1776, and her revised code of 1786, claimed the title, under the charter of James of 1609, "to the free navigation of the rivers Potomac and Pocomoke, with the property of the Virginia lands bordering on either of said rivers, and all the improvements on the same without reference to tide water, and continued to assert and exercise this right by various legislative acts. Some of these may be briefly enumerated. Ferries were established by the law of Virginia from five different points on the Potomac, to the Maryland shore. In 1786 a ferry was established by the law of Virginia from land in the county of Loudoun across the Potomac river to land on the opposite shore in the state of Maryland. In 1794, authority was given by the law of Virginia to the United States to purchase Harpers Ferry for an arsenal. In 1796 and 1797 a purchase was made of three or four hundred acres of land on an island on the Potomac, containing twenty acres, on which the dam now existing is described as being in the county of Berkeley, Virginia, where the dam is now recorded. Virginia emphatically asserted the riparian rights of her citizens on the Potomac, by the act in relation to the Potomac company (passed in 1794), which is as follows:

And preamble to sec. 13. And whereas some of the places, through which it may be necessary to conduct said canal, may be convenient for erecting locks, and other water works, and the persons, possessors of such situations, design to improve the same, and it is the intention of this act not to take private property, but for the purpose of improving and perfecting navigation:

That if enacted, that the water, or any part thereof, conveyed through any canal made by the said company, shall not be used for any purpose but for navigation, unless the consent of the proprietors of the land through which the canal is to be led be first had; and the said president and directors, or a majority of them, be hereby empowered and directed, if it can be conveniently done for both the purposes of navigation and water works aforesaid, to enter into any agreement with the proprietors of such situation, concerning the

just proportion of the expenses of making large canals or cutting such quantities of water as may be sufficient for the purpose and also for any such water works as aforesaid." (Davis' Columbia, Appendix, p. 452.)

The rights of Virginia in the Potomac were asserted by the assembly of that state, passed January 7th, 1800, providing for obstructions to the navigation of the river above tide water.

The riparian rights of the owners of the Toulson tract were act of 1852, incorporating the Great falls manufacturing company for the purpose of manufacturing cotton, etc., and for improving the water at the Great falls of the Potomac river, in the county of Fairfax, to incorporate the Farmers milling company, for the purpose of grinding flour and other things, at the Great falls of the Potomac in the

It cannot be denied that the owners of the shores, mill sites and improvements on the southern border of the Potomac, have uniformly claimed as belonging to Virginia, a fact which the supreme court has held of no inconsiderable importance in ascertaining the boundaries of the

We are of the opinion that Virginia has exercised jurisdiction over the southern shores of the Potomac river, and improvements thereon, under a claim of title, for a sufficient length of time to acquire a prescriptive right to them as within her territory; and that all claims of the Toulson tract on the Potomac could not, on the principle of *quod ius occurrit regi*, set up as individuals their prescriptive rights against what they have, by their grant from Virginia, a title to all lands and improvements on the Potomac river within their limits, which lie in the territory of Virginia. They have therefore full riparian rights in the Potomac river.

IV. Full riparian rights are secured to the owners of the Toulson tract by the compact between Maryland and Virginia, made in the year 1783. "that the citizens of each state respectively shall have full privilege of navigation of the Potomac river adjoining their lands, with all emoluments thereunto belonging, and the privilege of carrying out what may be necessary for improvements, so as not to obstruct or injure the navigation of the

This compact was a treaty between two sovereign states, each of which pledged its faith and honor that the treaty should be forever faithfully observed, according to its true intent and meaning. The treaty is to be interpreted by those principles of international law which govern convention between states, according to the presumed intention of the contracting parties, which admit in neither any implied reservation of privilege, and which presumed in each an exalted honor consistent with sovereign dignity.

The first general maxim, says Vattel, in the interpretation of treaties, it is not allowed to interpret what has no need of interpretation. Words used in clear and precise terms—when its meaning is evident

clusion—there can be no reason for refusing to admit the meaning which the deed naturally presents. To go elsewhere in search of conjectures in order to restrict or extend it, is but an attempt to elude it.”

The article of the compact declares, that “the citizens of each state shall have full property in the shores of the Potomac river adjoining with all emoluments and advantages thereunto belonging, and the making and carrying out wharves and other improvements so as not to obstruct the navigation of the river.” The rights attach to the Potomac river; not to the banks of the river, but the river, the whole river, from its source to the mouth where it is known as the Potomac river. The words are clear and precise and have no other meaning. It is a meaning which leads “to no evasion,” but is the meaning which “the deed naturally presents.” From other provisions of the compact, which sufficiently explain themselves, it results such a construction, that the words “the Potomac river” mean the whole portion of the river extending from the head of tide water to the mouth at the greater portion, extending from its source to tide water, for a distance of over two hundred miles, constituting almost the only part which can be considered the river according to strict geographical definition, is excluded from the compact, is but an attempt to elude “the clear and precise terms of the compact.”

That Virginia, when she became a party to the compact, intended no evasion. In her constitution, adopted in 1776, the rights which she claimed as her whole northern boundary are clearly defined. The 21st section, of the constitution of Virginia, declares as follows: “The territories within the charters erecting the colonies of Maryland, etc., are hereby ceded and forever confirmed to the people of those colonies respectively, with all rights of property, jurisdiction and government, and all other rights which might, at any time heretofore, have been claimed by Virginia, free navigation and use of the rivers Potomac and Pocomoke, with the shores of the Virginia shores, or strands bordering on either of said rivers, and improvements which have been or shall be made thereon. The western and northern extent of Virginia shall, in all other respects, stand as fixed by the compact of 1723, the first, in the year one thousand six hundred and nine.”

The Potomac river is spoken of in direct connection with the whole northern boundary of Virginia, and as forming its northern boundary. It cannot admit of a construction restricting the application of the provision for the use of the whole river from its source to its mouth was intended. There is no construction restricting the application of the provision for the use of the whole river from the head of tide water, except that which is precisely found in the use of the words “shores or strands,” the former of which is applied to the borders of bays, lakes, and seas, and the latter applied to the land bordering all bodies of water, between high and low water mark. Virginia, then, by her constitution, claimed the use of the whole Potomac river, and for her citizens, the property of the whole shore on the Potomac, and all improvements which have been or shall be made thereon. This property she claimed as within her jurisdiction, and as part of the territory secured to her by the royal charter of 1609. Is there any thing in

the compact which can be tortured into a relinquishment of this claim, or a cession to Maryland of this portion of her territory? Is it to be conceived that Virginia, when she became a party to a compact which secured, in express terms, all the rights to the Potomac which she claimed under her constitution, could have intended a restriction which would deprive her borders, reaching from the sources of the Potomac to tide water, a territory over two hundred miles in extent, of the uses of the great river which had been so solemnly guaranteed by her constitution?

The compact was concluded only nine years after the adoption of the Virginia constitution. The provisions in the compact respecting the rights in the Potomac, although not absolutely identical in language with those in the constitution, are so similar as to lead to the conclusion that both were intended to accomplish the same object.

The compact of 1785 cannot be rightly interpreted without regarding the spirit of the age and people which induced its execution. Maryland and Virginia, in their common struggles for independence, had forgotten their ancient rivalries. They sought to frame a convention which should settle all former and possible questions of controversy. Their commissioners, in this spirit, sitting at Mount Vernon, provided not only for the common use of the Potomac "for the purpose of navigation and commerce to the citizens of Virginia and Maryland," but for the citizens of "the United States, and all other persons in amity with the said states, trading to or from Virginia or Maryland."

We are historically informed that the vexations on other streams of the Old World, were prominent considerations with the statesmen of that period, to lead them to secure the navigable highways of the United States from abuses like those which had afflicted and disgraced the waters of Europe. The compact of 1785, with its provisions of unprecedented liberality, was the immediate precursor of the famous ordinance of the congress of the confederation, dated July 13th, 1787, justly styled the magna charta of our internal navigation, which declared to the whole American world that "the navigable waters of the Mississippi and St. Lawrence, and the carrying places between the same, shall be common property, and forever free, as well to the inhabitants of the said country, as to the citizens of the United States, and those of any other states that may be admitted into the confederacy, without any tax, duty, or impost therefor."

It would be a reproach to Maryland to say that she did not fully partake of the magnanimous sentiments which produced these two great compacts, or to suppose that in her compact with Virginia, receiving all that the latter could offer, she could have intended to reserve rights and privileges on the Potomac, above tide water, utterly useless to herself, though vitally important to the sister state with whom she was in solemn covenant.

There can be no doubt about the construction of Virginia as to her rights on the Potomac.

navigation of the Potomac, and had in view portions of the river above tide water, which were not navigable in the ordinary sense of the term. Thus the 12th section provided "that the citizens of either state having lands in the other shall have full liberty to transport to their own state the produce of such lands, or to remove their effects free of duty, tax, or charge whatever, for the liberty to remove such produce or effects." Can it be pretended that the title and leading purpose of the compact limits this right of transport to the waters of the Potomac, or that it does not give the liberty of transporting goods from one state to the other, across all portions of the Potomac, whether above or below tide? Yet this unreasonable, if not absurd, construction must be adopted, if the views derived by the eminent judges referred to from the general purpose and title of the compact, are correct.

But it is said by Judge Brewer, "Suppose, however, the compact was intended to apply to the river above tide, and that it is to be considered an unnavigable river to which full riparian rights could attach, how were they acquired by the owners of the 'Toulson tract?' Not by the original grant, for that extended only to the bank of the river; not by the cession of the shore by the compact, unless you consider that as extending the original grant to the river, and by implication also to the middle of the stream."

The answer to this is obvious. The owners of the "Toulson tract" do not pretend to claim riparian rights under a cession or grant from Maryland. They claim under Virginia the territorial rights asserted in her constitution to have been established by the charter of 1609. Under that charter Virginia claimed in her constitution "the property of the Virginia shores or strands bordering on the Potomac, and all improvements which have been or shall be made thereon." This claim of Virginia to its full extent was admitted by Maryland when she became a party to the compact which declared that "the citizens of each state respectively shall have full property in the shores of the Potomac adjoining their lands, with all emoluments and advantages thereunto belonging." There is no necessity for considering the compact as a "cession" to Virginia of the shore, or "as extending the original grant to the river," since the rights of Virginia on the Potomac had already been established by a royal charter. The compact was not the foundation of the right, but the solemn recognition of one already existing."

Having shown, as we believe, that the owners of the "Toulson tract" have riparian rights on the Potomac river—1st. Because such rights were originally incident to the Virginia shores, and the rights of Maryland under her charter were subject to them; 2d. By the precise terms of the charter of Maryland; 3d. By prescription; 4th. By the compact admitting the right of Virginia to her shores on the Potomac, and to all emoluments and advantages attached to them—the only remaining question is, What privileges the possession of riparian rights gives to the owners of the "Toulson tract?" We cannot answer this question more satisfactorily to ourselves than by quoting from the opinion of John Carroll Brent, Esq. as to the rights and duties of riparian proprietors in their relations with others below them on the same stream, whose views we fully adopt.

"The old common law has it, '*Aqua currit et debet currere ut currere solebat.*' In *Williams v. Moreland*, 2 B. & Cress. R. 510, it is laid down, 'By all the modern as well as by all the ancient authorities, the right of property in the water is usufructuary, and

worse; the level of the water remains the same.' (Per Tindall, C J., in 12 M. & Welsby R. 324.) This right to apply the water of a water course and distinctly described and limited in the language of Angell, and his opinions of some of our most illustrious judges, that I feel myself authorized to apply them, in their full force and effect, to those of the proprietors at the fall. Angell says: 'In a case in this country of much more than ordinary importance, and universally and frequently appealed to as of high authority, the general principle is that the right to the water of a water course is thus laid down by 1 M. & W. 324. 2. 'Prima facie, every proprietor on each bank of a river is entitled to the water with water to the middle thread of the stream, or as commonly expressed, *ad medium filum aquæ*.' (2. In Tyler v. Wilkinson, 4 Mason's Cir. Co. R. 400.) In virtue of this right, he has a right to the use of the water flowing over it, in its natural state, without diminution or obstruction. But, strictly speaking, he has no property in the water, but a simple use of it while it passes along. The consequence of this principle is that a proprietor has a right to use the water to the prejudice of another.' 'The principle, of high authority, 'is the necessary result of the perfect equality of rights in the water of proprietors of that which is common to all.'

"The general right of the riparian proprietors to the use of the water of a water course, with ability and clearness by another of our learned judges. 'The water of a water course, to which the riparian owner is entitled, consists in the fall in the stream, in its natural state, as it passes through his land, or along the boundary of it; it consists of the difference between the surface where the stream first enters his land, and the surface where it leaves it.' (Per Ch. Justice Gibson, of Pa., in Whitaker, 3 Rawle's Penn. R. 84.) No single proprietor can alter the level of the water where it enters or where it leaves his property. In the language of the court in Wright v. Howard, 1 Sim. & Stu. Ch. R. 203, 'Without the consent of the proprietors, who may be affected by his operations, no proprietor can either divert the water of a water course, or throw the water of a water course into a different direction, or diminish the quantity of water which would descend to the proprietor below, nor throw the water of a water course into a different direction, or diminish the quantity of water which would descend to the proprietors above. Every proprietor who claims either to throw the water of a water course into a different direction, or diminish the quantity of water which would descend to the proprietors below, must, in order to maintain his claim, either prove an actual grant or license from the proprietors affected by his operations, or must prove an uninterrupted enjoyment for twenty years. If a person diverts the water of a stream, which has immediately flowed in a different direction, and another, he subjects himself to an action.' (Saunders v. Neuman, 1 M. & W. 324.) So, 'Any impediment,' says the supreme court of Pennsylvania, 'in the way of the water of a water course, by which the plaintiff's mill is stopped from grinding the water, or made to grind slower or worse than it otherwise would, is a nuisance, and the plaintiff would be entitled to damages.' (Butts v. Ibric, 2 Rawle's Penn. R. 84.)

In view of these authorities, we are clearly of the opinion that the right of the proprietors of the "Toulson tract" cannot be destroyed, abridged or diminished by any act or authority, whether by permanent diversion of the water from its natural course, or from any upper portion of the stream, without right of reversion, or by law, or restraint and injunction by a court of equity.

Respectfully, your obedient servants,

HALL NELSON, Esq.

Pres. G. F. M. Co.

REVE
JOHN

of the President of the United States, communicating, in compliance with the Resolution of the Senate, a Copy of the Opinion of Judge in the Great Falls Land Condemnation Case.

SENATE OF THE UNITED STATES:

I transmit herewith a report from the secretary of war, with accompanying evidence to the resolution of the senate, adopted 23d February, requesting the President of the United States "to communicate to the senate a copy of the opinion of the court in the Great falls land condemnation case, involving a claim for damages to the United States."

JAMES BUCHANAN.

Washington City, March 1, 1859.

Report from the Secretary of War.

WAR DEPARTMENT,

SIR,

In reply to the resolution of the senate of the 23d instant, re department, I have the honor to transmit herewith, "a copy of the Brewer in the Great falls land condemnation case, involving a claim paid by the United States."

The reason why this answer was not more promptly given is, that the Brewer was not in the war department at the date of the senate's resolution.

Very respectfully,

Your obedient servant,

JOHN

The President.

Judge Brewer in the Case of the United States v. The Great Falls Manufacturing Company.

of Maryland, by the act of its legislature of 1853, ch. 179, after reciting the by congress for the purpose of supplying the city of Washington with water, its 1st section, "that if the plan adopted by the president of the United States the city of Washington with water, should require any water to be drawn force within the limits of this state, consent is hereby given to the United chase such lands, and to construct such dams, reservoirs, buildings, and other to exercise, concurrently with the state of Maryland, such jurisdiction over may be necessary for the said purpose."

tion provides, that in the condemnation and assessment of such lands and may be necessary for such purposes, the like proceedings, in all respects, as by existing laws are required for the condemnation and assessment of lands for the use and construction of the Chesapeake and Ohio canal, and the tenant thereto. The state of Virginia, by its act of March 3, 1854, authorized of land (not more than ten acres) for the purpose of the abutment of a dam Potomac, and the acquisition of materials for its construction, with a provision private rights. The Potomac river having been selected as the source from which water should be drawn, the principal dam for that purpose was located on the Potomac river, and across an island in said river at or about the said river, named "Conn's or Bishop's island," to abut at its further end, on land purchased on the Virginia shore, in pursuance of the aforesaid act of its Virginia. This portion of the river, as well as Conn's island, lying in Montgomery county, the said island claimed in part or in whole by the Great falls manufacturing company, incorporated by the act of the legislature of Virginia of 1839 and 1848, a ward of the condemnation of so much of the site of said dam as was the property of the company, and an inquisition returned to the circuit court for Montgomery county, "all damages which the said company have sustained, do sustain, and will sustain said dam for said aqueduct through said piece of land, at one hundred and dollars." At November term last of said court a motion was made by the company to set aside the said inquisition, for the reasons filed. A great deal of testimony, and the case fully argued in behalf of the United States and the company, was heard. The progress of the argument, and near its conclusion, a petition was filed by the company and others, alleging that they had large vested and equitable interests in certain lands and franchises, which would be most injuriously affected by the affirmation of the said inquisition, and praying that it should be set aside; and as a ground of their right, they alleged individually, to object to said affirmation, they allege, "that they, on the 2d of July 1858, purchased of Hall Neilson, president of the Great falls manufacturing company, shares of the stock of the company, being a quarter of the whole, and are now the owners thereof; and on the 24th of July 1858, for a valuable consideration, the said Hall Neilson, as president of said company, in its name and under its seal, an agreement to sell to them the remaining three-quarters of said stock was made, as specified in the agreement, provided the offer should be accepted on or before December 1858. The amount of the sum paid for the first purchase, or provided for the subsequent purchase, if completed, was not stated, but the day of the acceptance of the offer having passed without their acceptance, they still retained a equitable interest in the whole, which, if allowed, would divest the Great falls of all interest in the matter in dispute, and constitute them the company. The purchase merely was admitted by Hall Neilson, as president of the company,

and the petitioners claimed to participate in the contest. The proceeding, one, calculated, if not intended, to embarrass the decision of the case; but being they had no right to interfere, refused to notice their application further. Their counsel to file notes in support of their pretensions, to which all parties assent. Their principal objection is the unconstitutionality of the act of 1837, having already decided to be constitutional in another case, and given no argument, refused to consider. This point was not made by the United States company, as it would not have answered the purpose of either.

It is not necessary to examine in detail all the reasons filed in support of the inquisition.

The company claimed damages not only for the deprivation of Conn's island occupied by the dam, and probable injury from another portion, both of which would be inconsiderable, but also for the violation of certain riparian rights which they conceived themselves entitled to in consequence of the ownership of Conn's island and the tract directly opposite, on the Virginia shore, called Toulson's tract; and from the testimony and inquisition, that nearly the whole of the right was given for the violation of that supposed right. It becomes important to ascertain in the first place, the existence, legal efficacy and extent of the rights. The company owns Conn's island under a grant from the State of Maryland, and it owns the Toulson tract under a grant from the State of Virginia, as included within the limits of that state, or a portion of the heirs of Fairfax. This tract begins for its northwestern or upper end, by joining the lower end of seven acres purchased by the United States from Green, for the abutment of the dam, and adjoining the proposed canal runs some distance below Conn's island. The United States owns an island near the northern side of the Maryland shore, and a tract of land on the shore, extending above and below Conn's island and the Toulson tract. The greater part of the water of the river runs between "Conn's island and the Toulson tract, about one-eighteenth only running in the natural channel between Conn's island and the Maryland shore. The canal of the Chesapeake and Ohio canal company was located on the Toulson tract, commencing at a short distance from them from the said tract to Conn's island, a short distance only from the present dam. The Chesapeake and Ohio canal company, together with the old Potomac company were transferred, have abandoned the canal and that and the canal are in a state of dilapidation, so that the whole of the canal and works, except the dam, reverts it is presumed to the owners of the Toulson tract there are many mill sites, which may be used if the owner has a right to divert the water from the river for any other purpose. There is no proof, nor is it pretended that any exist in Conn's island. The owners of the Toulson tract derive their riparian rights? It is a possible doubt that the lines of the charter of Maryland included the Potomac river. The crown of England was the proprietor of the colony surrounding the state of Maryland, as well as of the state itself, and on every other side, it starts for the last western line of the meridian of the first fountain of the river of Pattowmack," "towards the south unto the further bank of said river, and follow

the west and south unto a certain place called Cinquack, near the mouth of the said river." This was intended to be the dividing line between the future state of Maryland and that part of the state of Virginia which was afterwards granted to Lord Fairfax. The grantor seems to stand and speak in the state of Maryland, for the west line is bounded by the further bank. Suppose the grant had been to the nearest side of the river and thence to its mouth. The river would have been the boundary between the new state and the land of the grantor on the western side of the river, and the state would have owned the river "*ad medium filum aquæ*," but extending to the further bank it must be construed to pass more than if it had been limited to the nearer bank, and if the line should be construed to run with the river, and not with the bank, the river would still be the boundary; but the grantee would hold the whole bed of the river to low water mark on the further side. (*Handly's lessee v. Anthony*, 3 Wheaton, page 374.) But the line, as contended for by the counsel for the United States, certainly extends further than low water mark. It must be construed by its expressions, and they seem to be substantially, though not identically the same as those used by the state of Georgia in its grant referred to in *Howard v. Ingersoll*, 13 Howard, page 381. The expressions in that grant are "west of a line beginning on the western bank of the Chattahoochee river, where the same crosses the boundary line between the United States and Spain, running thence up the river Chattahoochee and along the western bank thereof." This grant is construed without reference to the fact that Georgia was the original proprietor of the river. (*Idem*, page 316.) The court say, "In our view the words of the cession have the same meaning in law that they have in common parlance. They are not at all uncertain, if taken connectively, as to the locality intended for the western line of Georgia on the Chattahoochee. Separate the word 'bank' from 'on and along the bank,' and consider it only in connection with the words 'running up the river,' and it might be inferred that the water of the river at some stage of it was to be the boundary, and that those owning the land on either side were 'riparian proprietors' *usque ad medium filum aquæ*, 'but not so when they are considered together, as we will presently show.'" The words of the Maryland charter are "to the bank," &c. Where the line strikes the bank is the beginning of the next line, and it must begin "on the bank," as the line preceding runs to the bank and no further. In both grants the beginning of the dividing line is therefore "on the bank," and so far they are identical, but in the Maryland charter there is the absence of the expression "running up" or down the river. The words are "following the same on the west and south unto a certain place called Cinquack, situate near the mouth of the said river." It was contended for the company

eam agrees in gender, and not "flumen" with which it could not be, as it is feminine, "flumen" neuter. (See dictionary; also rule in R

"Nouns in C. A. L. E. T. ar, men, ur, us,
May to the neuter kind be placed by us."

The termination of the line, "*qua plaga occidentalis ad meridiem*" is near the mouth of the river. But, independent of this mode of expression, "the river" and "the bank of the river" are not synonymous terms. Further, "when the commissioners used the words bank and river, they used them in the popular sense of both. When banks of rivers were spoken of, the banks were meant which contain their waters at their highest flow. The commissioners knew that rivers have banks, shores, water, and a bed;" and "along the bank," added to the words "on the bank," distinguished them from all those in which courts have had the greatest difficulty, to be fixed when it is on the bank, without a call for the stream, or "up or down the river."—(Angell 19.) Along the bank is sufficient to include the idea that any part of the river or its banks are within the state of Georgia. I therefore think it clear that Maryland, within its chartered limits not only the bed of the Potomac river, but the mark on the further side, but to the bank beyond, excluding the riparian rights of the state of Virginia. It is true that Virginia, as the right of the proprietary of Maryland to any part of its chartered territory, Maryland sustained her rights (the case in 13 Howard 400, is conclusive) became a populous state, governed by laws of her own enacting, and of the revolution fighting side by side with Virginia, in conjunction with the provinces, for the support of their mutual liberties, the independence was declared, and Virginia, governed perhaps by feelings originating in the connection, by her constitution of 1776 recognized the right of Maryland to the territory contained within its charter, with all the rights of sovereignty and government, and all other rights whatsoever to the same. At any time theretofore have been claimed by Virginia, excepting the navigation and use of the rivers Potomac and Pomoke, with the premises on the Virginia shores or strands bordering on either of said rivers, and all the premises which have been or shall be made thereon. Maryland, however, for her rights in the premises on this recognition. She had possession under her charter, including the Potomac river; had granted all the islands in the bay, the justice and legality of her claim under the charter. (See 13 Howard 400.) Nor was she satisfied with this exception, as appears by the action of the legislature of 1777 reasserting her exclusive right over the territory and waters included in the charter. Virginia, however, claiming the right to the navigation of the bay at its mouth, and of the mouth of the river, at the session of 1777 Maryland appointed commissioners for the purpose of adjusting, with commissioners appointed by the state of Virginia, the boundary and jurisdiction over that part of the Chesapeake bay which lies between the two states of Virginia, and over the rivers Potomac and Pomoke, subject to the action of the assembly. A compact was entered into on the 28th May 1777, confirmed by the legislatures of both states at their next session. It is

his opinion in *Binney's Case* (2 Bland Ch. Rep. 126), that "the general object of that compact was not to fix and give a legal character to any subject whatever; in that respect it did not profess to alter or to stipulate; throughout it speaks of waters which are by nature navigable, and the terms and manner in which the natural navigation is to be conducted are the terms of the contracting parties." He refers to the instructions to the members of Maryland, in the votes and proceedings of the house of delegates, 1777, and a resolution of 1784, to which access cannot be had at this time, he says (page 127), "that it leaves the territorial rights of the parties unchanged;" and also (page 126), "that there is nothing in this compact which gives in any manner whatever to the river Potomac above tide." This, indeed, is a mere "obiter dictum." As such, however, it is entitled to respect from all the courts of Maryland. Chancellor Bland was a man of great position and considerable legal ability, and the question appears to have been fully investigated and considered by him, and I think any inferior tribunal would be fully justified in adopting his opinion; nevertheless, it was not necessary to the decision of the case before him, and therefore I thought it clearly wrong to consider this court to be bound by it, but on a full examination I dissent from his views. It was said in argument for the company, that "the dispute between Virginia and Maryland, as to territories and boundaries, extended from the mouth to the source of the river Potomac." That is true, but Maryland was in possession of the whole bed of the Potomac above tide, and owned a large portion of territory on the head waters of the Potomac river, some of which had been granted by her to her citizens, and her right to which was asserted to this day, but which was also claimed by Virginia, and was now possessed by her. No stipulation is contained in the compact in relation to the territory, nor is any reference made in it to the unnavigable part of the river above tide, as distinguished from the navigable part. It could not therefore be inferred from the extent of this dispute that the compact extended to the unnavigable part of the river. The navigation of the whole river, above tide, was of some consequence to Virginia, but much more so below tide. There were no fisheries of any consequence above tide; no necessity of provisions with regard to piracy, or crimes on the river, the whole being under the jurisdiction of the respective counties of Maryland; and the imperfect navigation of the upper part, to be improved by slack water and canal navigation, had, two years before the conclusion of the compact, been thrown open to Virginia, and to the world, by the act of 1784, ch. 33, sec. 10, and a power conceded to the legislature with the concurrence of Maryland, to make such regulations by law as might be necessary to prevent the importation of prohibited goods, or fraud in the payment of duties on goods imported into the state. The 19th section of the act authorizes the transportation of the goods of the citizens of each state as the river free of duties; and thus, it seems to me, all claims which might be made or could set up to any use of the river above tide were disposed of. The whole bed of the river to the further bank was included in the lines of the compact as admitted by Virginia by the clause in her constitution of 1776, before the compact, by the exception of the Virginia shores or strands bordering on the

compact of 1785 recites its object to be to settle the jurisdiction and navi-

gation of the Potomac river, &c. &c. The only provision in the compact which has any reference to riparian rights of any description, or which could be construed as applying to the river above tide, is the ninth section. Virginia, in her constitution of 1776, excepts from her recognition of the claims of Maryland the free navigation and use of the Potomac river. There are no such general expressions in the compact, but it provides fully and definitely for the free navigation of the river, and all the uses which could be made of it in its natural bed below tide, to wit: its fisheries—no such use could be made of it above tide—or any other use in its natural bed; but Virginia also excepted “the property on the Virginia shores or strands bordering on either of said rivers, and all improvements which have been or shall be made thereon.” What did she mean by this exception? These words “shores” and “strands” are used as synonymous, and would seem to be so. Webster defines “strand” to mean “the shore or beach of the sea or ocean,” and perhaps of a navigable river; it is never used of the bank of a small river or pond. He also defines “shore” as “the coast or land adjacent to the sea or ocean, or to a large lake or river.” We do not apply the word to the land contiguous to a small stream, we call it “a bank.” I refer to the constitution of Virginia merely to show her object in making the compact. The compact does not pursue exactly the language of the exception. It gives to the citizens of Virginia “full property in the shores of Potomac river adjoining their land, with all emoluments and advantages thereunto belonging, and the privilege of making and carrying out wharves and other improvements, so as not to obstruct the navigation of the river.” The word “shore” here seems to mean the space between the bank and low water mark. The grants of Virginia could only extend to the “bank” of the river. So far her right was unquestioned. “Shore,” therefore, could only have been used to designate the land from the bank of the river at low water mark; for when the bed of the river is to be used, the compact stipulated, not for any right to the bed, but the privilege of carrying out wharves and other improvements. These shores could be of little advantage to Maryland on the navigable part of the river, but were of vital importance to the state owning the land immediately adjoining and behind them. Without them the right to the navigation of the river would have been of little use, and nothing could be landed on her banks without the permission of Maryland, or those to whom the shores should be granted by her. The “emoluments and advantages” belonging to the shores were such as I have referred to, with the right to alluvion; they certainly did not mean riparian rights, which required the diversion of the water of the river beyond the shore. The words themselves do not designate such a right. Such rights depend for the most part on the implied intention of grants giving the watered medium flumina of unnavigable rivers, and do not

am. This would be a forced and unnatural construction, not justified by the intention of the parties to, or the nature of, the compact. Maryland owned the river as well as the shore. The bed of the river, and the water over it, were of great value to her. The island also belonged to her. If she intended to give so important a right, would she not have specified the island as well as the shore, for by the ownership of that alone could full rights be claimed. And what would these full rights be on a river flowing between two sovereign states? The whole bottom of the river, *ad medium filum* of the river, not of a portion of it, between a shore and an island. (.) The island would belong to the riparian owner to whose land it attached, instead of the shore at low water mark being the boundary of the river, the middle thread of the river through its whole extent would be the boundary, which evidently was never the intention of the parties to the compact, of Maryland. If she had intended to make the middle thread of the river the boundary, she would have said so. But it is said further, in argument, that Maryland, by the act of 1784, ch. 33, secs. 13 and 21, recognized the existence of riparian rights in the state of Virginia on the shores of the Potomac. The section of that law was intended to protect private property in Maryland, such as was the 11th and 12th sections. Maryland had no right to the condemnation of land or materials in Virginia, or to interfere in any way with its title. Water rights existed on the Maryland shore. These she did not protect, leaving it to Virginia to protect the rights of her own citizens on her own soil. The 21st section did not require the confirmation of this in Virginia. It was available without it for all intents and purposes, so far as it related to the soil of Maryland. It only required, before it should be of any effect in Virginia, that Virginia should pass a law upon similar principles, a law applying to the river, without which the contemplated canal could not be constructed. Whether Virginia should authorize the condemnation of land, or reimburse the canal company to purchases, or should protect the rights of the owners of the property, whatever they might be, was of no consequence to Maryland. That the right to make the canal on her soil was given. Some of the provisions of the Virginia law were not necessarily required to be identical with those of Maryland—such as the amount of tolls, the places of taking them, &c. The 13th section was not even necessary to prevent the company from using the river in Virginia for other purposes than those of navigation. Maryland owned the river and did not authorize its diversion for any other purpose. A negative prohibition on that subject was not necessary. But if the 13th section was inapplicable to lands in Virginia, it would only be construed as a grant pro tanto to the owners of "convenient places" for erecting mills, &c., depending upon the continued use of the canal for the purposes of its charter, and now ended. The Potomac tract, therefore, has no riparian rights on the river Potomac. The riparian rights of the Great falls company depend entirely upon the ownership of the island, the title to which is derived from the state of Maryland by grant. It is stated in the 12th section of Angell, that the state of Maryland is entitled to certain unnavigable rivers and to the soil they occupy, and it is held by the courts there that if the state grants land in one of such rivers, and the grant calls for the river as a boundary, the grantee becomes riparian proprietor and entitled to the land the river covers "*ad medium filum aquæ*,"

and refers for authorities to *Ridgely* against *Johnston*, 1 Bland 453, and *Baltimore v. McKim*, 3 Bland 453, and *Brown v. Kennedy*, 5 H.

The first authority is a decision of Chancellor Hansen in a case, says, "That the common law doctrine of riparian rights applies to small rivers." Chancellor Bland, in *Binney's Case* (2 Bland 128) states the river Potomac to be an unnavigable river, and that the owner of land would have an undoubted right, by the common law, to use it in any manner, without injury to others. The same doctrine is repeated in 128. "The whole of the river to its right bank forms a part of the State of Maryland, so that the whole of it above tide is entirely within the counties of Maryland lying along it, and consequently, that its use may be taken and used by any riparian holder of land in any manner, without prejudice to others."

In the case of *Brown v. Kennedy* the majority of the court applied the common law doctrine of riparian rights is also the law of Maryland. In the admission of the parties I should have found some difficulty, in applying these rights to such a river as the Potomac, as well as to the extent of the right of such riparian proprietor. But it was admitted, that the proprietor of Conn's island, as riparian proprietor, owned of the river on each side of the island to the middle of the stream, and that the riparian owner opposite Conn's island, on the Maryland side, owned only "ad filum medium" of that portion between the Maryland shore and the island. But supposing that no riparian rights are attached to the tract, who has property in the bed of the river and the use of the middle thread from Conn's island and the Virginia shore? I find no other owner than the state of Maryland, both to the bed of the river and the use of the water.

What are the rights of riparian proprietors to the water? They have no property in the water. They have the usufruct only. (A. 95.) "Prima facie, every proprietor on each bank of the river is entitled to the water to the middle thread of the stream. In riparian ownership he has a right to the use of the water flowing over his land, without diminution or obstruction. But, strictly speaking, he has no property in the water itself, but a simple use of it as it passes over his land." (A. 95.) "The water power to which the riparian owner is entitled is the fall of the stream when in its natural state, as it passes through his land, and the boundary of it." (Idem.) "Every man in this country has the right to erect a mill on his own land, and to use the water passing over his land as he pleases." (Note 1, 4 Dallas 211.) I can find no authority that a riparian proprietor to purchase land where no riparian right exists, and to divert the water from his land through or by which the water runs to the land of another, or to the water on his own land that gives him the right. I do not find that the owner of Conn's island can divert the water appertaining to the middle thread of that island to the "Toulson tract" having no riparian rights, and to the use of the state. There seems to be no mill site on Conn's island. If there be, the proprietor may use it there. If there be not, he cannot be damaged

of it. It has been said in some cases that whether a riparian proprietor can use the water which flows over or passes by his land or not, he still has a right that it should continue to run in its usual quantity, undiminished by any diversion above. The passage of the water in that quantity may gratify his eye, &c., and that it is only a question of damages. No doubt he may use it for any purpose, useful or ornamental, and has a right to as much water as that purpose requires; but it has never been so decided in this state, and I trust never will, especially with regard to such a river as the Potomac, containing so much water which may be applied to so many beneficial purposes other than those to which riparian owners can apply it. All, or nearly all, the tracts of land on the Potomac river must have been granted, and the riparian rights depending upon them therefore in existence before the state of Maryland authorized the appropriation of any, or at least of any considerable portion of the water to other purposes. She has done so, however, since, and very largely for canal navigation, by grants to the old Potomac company, the Chesapeake and Ohio canal company, and one or more other canal companies. In doing so she made provisions for the condemnation of land through which the canal should pass, and the assessment of damages to the owner. In the exercise of that duty the jury were directed to value the land, and all damages the owner thereof shall sustain by cutting the canal through such land. In assessing these damages, the value of the land and any injury done to it, the injury to mill sites where the owners could make use of the water by the abstraction of the water, have I believe always been considered; but I have never heard of any damage having been assessed for the abstraction of water, where it could not be used by the owner of the land—no such fanciful damages have ever been recognized as legitimate by the legislature of Maryland, or its courts, or its juries, and I think never will. The state of Maryland owns still a large ungranted portion of the bed of the river, and all the surplus water which cannot be used by its grantees.

Connected with this question of riparian rights is one of jurisdiction, which I propose to treat as briefly as possible. The act of 1853 gives power to the United States to condemn land in Maryland only, and prescribes the mode of assessing damages to the owner of that land. For what? For injury done as we have before said to that land; not for injury done to any other land, to which the owner may also have a title, whether an individual or an incorporated company. I do not mean injury to the soil alone, but injury to any right appendant to, or derived from the land. The land is to be condemned, not the appendant rights, or privileges. If the condemnation of the land and its appropriation to the purposes for which it was condemned, destroys or alters those rights, it is damage done to that land, and through it to the owner. The land itself becomes the property of the

authorized to condemn land in Maryland can allow no damages. If to this tract is attached the right to use the water of the river, or its owners have acquired an independent right to use it on that tract, the damage, whatever it may be for the abstraction of the water, must be recovered in the courts of Virginia. It would be the violation of a territorial right of that state of which its courts alone could take cognizance. In condemning land and constructing the dam in Maryland, the United States act as the grantees of its right of eminent domain. In any injury done to the Toulson tract, they are either trespassers, or liable to an action on the case for the wrong, if any injury is done to it by the abutment of the dam on the tract purchased from Mr. Green. That right to purchase was granted with a reservation of or subject to the rights of landholders in Virginia, but have given no right to any special tribunal to condemn or assess damages. Binney's Case (2 Bland Chan.) referred to by the company on this point, is not at all in conflict with, but rather confirms the views I have taken. The chancellor was there speaking of the chancery court having jurisdiction within the whole state, over land in the state; or in personam over individuals or corporations in the state. (See page 147.) And again, in page 148, speaking of the canal company, he says: "So far as regards the title to its immovable property, where it becomes necessary to restrain the making of any excavation or erection upon it, or to obtain redress for any injury done to it, the courts of justice under whose jurisdiction it lies, must have exclusive cognizance of the matter." The dam, the erection of which is complained of, is to be extended entirely across the river Potomac, and therefore one part of it must rest upon the territory of Maryland, and the other upon that of Virginia; consequently, to that extent each state must have an exclusive jurisdiction so far as may be necessary to prevent its erection, by injunction. "So far as the body politic may be restrained by an injunction from making such illegal expenditures any where, the courts of justice of each government must be allowed to have equal and concurrent jurisdiction;" and this last point is the one decided in the page 149, referred to by the counsel. The jury authorized to condemn and assess damages in this case, has no power over persons or property or any jurisdiction whatever except what is delegated by the act of 1853 and a portion of the act of 1854, ch. 79. The only other important points in this case are the law as to the measure of damages, and the "alleged excess as allowed by the jury," which may both be considered together. There is no question arising in this case between the United States and the state of Maryland; so far as the latter had the power, it had by the act of 1853 given to the former the right to abstract from the Potomac river a sufficient supply of water for the Washington aqueduct. Some of the authorities are to the effect that such grants which go to deprive the citizen of his rights for any purpose should be construed strictly. Chancellor Bland in Binney's Case seems to countenance that doctrine; but common sense, and I think the common law, which is said to be the perfection of human reason, both sanction a liberal construction when the deprivation is for the purpose of accomplishing some great and beneficial public purpose.—(Tide water Canal Company v. Archer, 9 Gill and John. 480.)

ates to the value of the water abstracted by the aqueduct in Washington, or at and the company are said to have claimed one or the other of these values; but was not pressed in the argument before the court. Supposing the company had full riparian rights to all the water running between Conn's island and the tract," on the opposite shore, its claim to the value of the water to the United States, where, is totally inadmissible.

of a riparian proprietor to water flowing through his land is so well understood by lawyers, that it is hardly necessary to refer to any authority to explain it. Every proprietor on each bank of a river is entitled to the land covered with the middle thread of the stream. In virtue of this ownership, he has a right to the water flowing over it in its natural current, without diminution or obstruction. Strictly speaking, he has no property in the water itself, but a simple use of it as it flows along. (Angell, sec. 95, by Judge Story.)

use the water while within his own premises, yet he must allow it to pass in the stream. (Idem, note.) If any one riparian proprietor could sell the water to another, permanently from the stream, or not to be returned to the stream at the lower end of his property for the use of the proprietor below, any other above him could do so; and if any part could be diverted, I can see no limit to the quantity.

can divert, sell, or give the water but the sovereign power, either in conveyance of the ungranted part of the river, or to use for public purposes water power, or of its right of eminent domain; and in either case only by leaving the use of the riparian proprietors, or by making compensation to them for it. Compensation and damages are used indiscriminately, though in a particular case the one might be the most appropriate word. When land is taken, the law requires it shall be valued; where part of a water power is to be used on any particular tract, the proper mode of ascertaining the damage is to ascertain what the land is worth in the market with the whole water power, then to calculate what the value would be if the water power were taken away by the volume of water to be abstracted. The difference would be the compensation in damages. To ascertain the value of the "Toulson tract," the commission was taken by one witness, Mr. Dexter, a retired northern manufacturer, the value of the water power, when developed, to be of the enormous amount of \$500,000. This was taken before the jury, as admitted by the parties, and also proved. In opinion we have the fact, that more than sixteen years ago the land was sold for \$100,000, mortgaged—sold at public sale to pay the mortgage debt, for about that sum, also was before the jury. We have further testimony before the court, by an expert, a member of the engineer corps, that he was very recently prevailed upon, by the company, to make a large compensation, to endeavor, as agent of the company, to sell the whole tract, and in pursuance of the agency he made sundry efforts to sell it, applying to capitalists at the north—offering the whole property, including the water power, for less, or near about the damages assessed by the jury, but could find no purchaser. The whole property, it appears, has since been sold; one-fourth absolutely, and three-fourths conditionally. This is admitted in this case by the president of the company. The amount of the sale, however, is kept out of view. In estimating the damages the company contend that the jury should not be governed by the present value of the property, but should estimate the value of the water power, if developed, and the price it would bring to different purchasers at the prices of the same description of power at the time of the sale, taking into consideration the costs of its development. They endeavor to sustain their position by showing that the water power at the north is nearly exhausted; that this climate is better adapted for the use of the water through the year, and that it is in greater proximity to the manufacturing of the raw material, and that it is more convenient to its transportation; and the fact that there are great water powers much nearer the country itself

where that material is produced, and which are now being appropriated, the climate is more propitious still. This testimony is intended to establish that great water power must soon be in demand and these great profits result from the fact that the owners have in vain endeavored to sell it for a much greater price; however, they say is caused by the incubus of this aqueduct, abstraction of the whole water power at the lowest stage of the river, which is now being superabundant at all other times, and they offer testimony by a man of practical knowledge, but apparently of too sensitive and rather apprehensive manufacturers, indeed himself, are greatly opposed to any interference with the power, and though having great confidence that the present superior aqueduct works would cause no unnecessary waste of water, yet that other arrangements hereafter having charge of it, might not be so scrupulous in the sluices of the dam, and by inattention to their tightness, much more water might be lost; and it was argued that the United States government itself might or not use a proper control over its officers. This does not seem to be a good ground for increasing damages. It should not be presumed, and it is not presumed, that the government would sanction any wanton waste, or would not hold its officers accountable for injury to its citizens by wanton or careless waste. The courts of this state are competent, and would be prompt to enforce the principle of "sic utere tuo ut alienum non ledas" be violated. But it would be an expense to resort to law for redress; so it would, if the rights of the party injured by the canal company, or any of the riparian proprietors above the dam, was very inconvenient for manufacturing establishments not to have the power at times. Such establishments are subject to this inconvenience almost all the times. Some as was proved have provided other power for occasional use and do not think that compensation is only to be made for injury to water power, but should be given also for power which the party can now sell. As regard to that, power to use it advantageously should be considered in the case. Can the owners in this case use it? Is it wanted? Can it be sold? The company contends, on the authority of 11 Gill, that remote and contingent damages should be considered by the jury; that they may speculate on probabilities of future damage may be worth after any lapse of time, and whether it will then be worth the damage seems to me they have misapplied that decision. The injury in this case is damage to the property by the overflow of a meadow at a high stage of water, and is permanent. Its liability to overflow should have been and was obvious to the jury and parties in the time of the condemnation. It might, however, continue for some considerable time, and therefore the judge says in a brief of his remarks, although general, especially to this particular case, that the jury should and therefore should be presumed to have taken into consideration remote and contingent damages, as well as immediate damages." But here is a case of any injury of a permanent diminution of value at the present time of the property, a permanent damage, which alone should be considered. It is a case entirely different from one cited, and the jury are not at liberty to dive into futurity, to consider a remote period, this water power may not possibly become of immense value for a very large amount. It is a matter of too great uncertainty, and the court could be found to form an opinion approximating to correctness, if the court were to apply the principles of law by which a jury in this case should be governed, having no other means to show to what extent the jury were governed by mistakes in the application of the law to determine what effect the mistakes should have on the application of the law. An objection was made to the examination of the jurors for testimony in sustaining the principles and reasons which governed them in their examination. The jury were examined in the case of *Grove v. The Chesapeake and Potomac Canal*, 11 Gill and John. 398, and in the case in 9 Gill and Johns. 480.

Magruder in Harford county court, in a case very similar to the present, and the propriety of such an examination was decided. I concur fully with them. It might be shown by other means that incompetent testimony was sub-
 jury, or erroneous principles of law urged before them; but to what extent
 their minds in their estimate of damages could be ascertained in no other way
 own testimony. That they were influenced, at least the greater number of
 signed the inquisition, and not only influenced, but in a great measure governed
 as fully proved. Some believed that the company had the right to sell the water
 mac river, and therefore that the value of the water to the United States at the
 the aqueduct was the proper measure of damages; some that the company were
 the whole bed of the river between Conn's island and the "Toulson tract,"
 the company had the right to use on the Toulson tract the whole water of the
 river running between the tract and the island, and that they had the right to esti-
 ve damages for the injury to that right, which might possibly be sustained at a
 ied; that the whole water of the river could be used on the Toulson tract,
 ough it was proved by experts might be done by diverting it into what was
 have been the old bed of the river as well as the derelict canal, was proved by
 acquainted with the river, could not be done on account of the freshets which
 it. All these as well as the testimony taken before the court, as to the actual
 property, show conclusively that the inquisition was founded on gross mis-
 as to law and fact, the damages very extravagant and excessive, and that the
 operatively required to set the inquisition aside and to order a new warrant to
 ne of the reasons assigned on the motion to set aside the inquisition, accuse the
 e of them who signed the inquisition with being operated upon by passion,
 r partiality in finding the inquisition. I do not think, however, that this charge

It is said in some of the authorities that, in England it is the province of the
 decide on the competency of witnesses and testimony and instruct the jury as to
 the case. In some of the states the jury with or without the aid of the sheriff
 make out these matters as well as they can, and therefore an appeal is generally
 in this state to some court of common law, that its errors may be corrected.
 in this state are in the same predicament. The sheriff is generally as little
 as the jurors to throw any light on the law of the case. The jurors are
 to the unrestrained argument of counsel on both sides, of course contradictory
 or, argued with ingenuity, and to eloquent appeals to every motive by which it
 they may be influenced, without the benefit of any authoritative instruction
 juries in courts of law are willing to rely, and what they are bound to obey.
 be wondered at, therefore, that considerable errors may be fallen into, or much
 ne, without either the necessity or propriety of attributing them to improper
 it is probable they may be sometimes influenced in some slight degree, in com-
 most of their fellow citizens, by a leaning to that side which is generally consi-
 such cases the weaker party, but not sufficiently so to afford cause for setting
 quisation. It was said in argument that it was hardly worth while to set aside
 ion, because the jury must ultimately determine the amount of damages, and
 opinion of the court on this occasion would not govern any subsequent jury.
 mistake. There would be but little use in an appeal to the circuit court on ac-
 rors in the decision of the jury, if a subsequent jury should be permitted to
 e authoritative exposition of them. I conceive that a subsequent jury is un-
 obligation to abide by the decision of the court in this case, in all matters
 ould be the province of the court to decide, as if they were a jury sitting in a
 w, and I presume it would be difficult to prevail upon any jury of the county
 such opinions. If, however, such should be the case, it would be as incon-
 court to set aside such inquisition as it would a verdict in an action at law,
 rary to its directions. I have given to this case all the consideration in my

power. The great importance of a speedy decision, which has been and the unusual pressure of other judicial business, has prevented and accurate an exposition of my views as I desired to do. Although I have not been able, for these reasons, to comment fully on many important bearing. Neither have I been able to examine some point case and made in the argument. I have not had the means of enquiry and extent of riparian rights, derived from the grant of land or water of Virginia, and some minor matters I have neglected. No valid until the meeting of the circuit court on the first Monday in March, will be set aside and a new warrant issued.

NICHOL

STATE OF MARYLAND—*Montgomery County, act:*

I hereby certify, that the foregoing has been truly taken from the record and proceedings in said case.

[SEAL.] In testimony whereof, I hereto set my hand and affix the seal of the court for said county, this 21st day of February, eighteen hundred and

JAMES
Clerk Circuit Court

NEW YORK RESOLUTIONS.

STATE OF NEW YORK, EXECUTIVE DEPARTMENT,
Albany, November 21, 1859.

I transmit herewith a copy of certain concurrent resolutions, passed by
and assembly of this state, and respectfully request that you will com-
em to the legislature of your state.

I have the honor to be yours,
With the highest respect,

ED. MORGAN.

cy HENRY A. WISE,
Governor of Virginia.

Concurrent Resolutions in relation to the Reopening of t

STATE OF NEW
In Assembly

Resolved (if the senate concur), that this legislature and the state look with surprise, mortification and detestation upon the within the federal Union, of the slave trade; that against the laws, our feelings, and the dictates of christianity, we solemnly we will protest elsewhere, and especially at the ballot box; and the citizens of this Union to make common cause, in the name of humanity, and as friends of principles underlying our system unite in bringing to immediate arrest and punishment all persons unlawful and wicked slave trade, and hereby instruct our senators in congress to exert all lawful powers for the immediate infamous traffic.

Resolved (if the senate concur), that the executive of this state transmit a copy of this resolution to the legislatures of the several Union, and earnestly request their co-operation in arresting this

By order of the assembly.

WM. RICHARDSON

IN SENATE,

Concurred in, without amendment.

By order.

S. P.

PAY OF PUBLIC GUARD.

Letter of Capt. Dimmock to Gov. Wise.

ARMORY, Richmond, Va., July 18, 1859.

respectfully ask your permission to address you upon the subject of
Guard.

as this corps is within the scope of city temptations, from which it is
to keep its members, because of the small limits both of quarters and
is very necessary to enlist none but men of fair moral character and
—men who have the basis of some self-respect; and this I find it im-
do generally, because the pay is relatively insufficient to induce such
the guard.

the men have families—and for the want of quarters inside, these are
to hire a room each, for which they pay \$5 out of their \$9 per
ing but \$4 actually available for their monthly expenditures. To say
only enlist single men, would exclude the best material; for these are
e best behaved and the most reliable for duty: Besides, I am com-
to take all that offers, to keep the number required for duty, as will
the following statement:

-	-	-	-	-	1
-	-	-	-	-	2
-	-	-	-	-	6
-	-	-	-	-	6
-	-	-	-	-	2
-	-	-	-	-	70
					<hr/>
osing the company full),	-	-	-	-	87
					<hr/>

daily duty:

ergeant,
s on guard,
“
on police,

12 on duty every day.

er words, these are on duty every other day within a fraction; and
d duty requires men to be up both night and day, this is exceedingly
and is confining.

, in this statement, *all* to be well, and fit for duty.

musicians are on duty every day, but not at nights.

Of the 70 privates, on daily duty :

Cook,	-	-	-	-
Baker,	-	-	-	-
Hospital steward,	-	-	-	-
Bucket or meal carrier,	-	-	-	-
In the band,	-	-	-	-

Which number taken from the 70, leaves but 56 for guard duty :

Our daily detail for guard, for privates, is as follows :

To the penitentiary,	-	-	-
Capitol.	-	-	-
At the armory gate way,	-	-	-

Divide the 56 by 18, and it will be seen that these men have a day between their tours of guard duty: Nor is this day on as the police of the garrison, drills, and the handling gun done.

This is certainly hard and confining duty. In army garrisons, to go on guard once in four days, with attention to the garrison duties, is usual, and when oftener demanded, it is gotten the number of the guard.

I state this, that your excellency may be informed that the of inactivity.

To get men for such service—steady men—\$9 per month cannot get such men any longer, but am compelled to enlist, in those who are unfit for the trust confided to them—such men a service of this or any other state.

There are men who have been discharged, by expiration of the immediate vicinity of this post, receiving not less than \$1 more—for that is the lowest scale. To expect, therefore, to \$9 per month, many of whom have families, and live outside ble: and I respectfully suggest to your excellency, that the le, to increase the pay of this guard.

A petition went into the legislature at its last session; but to a committee, nothing more was heard of it, probably because time.

I have believed it to be my duty to thus address you, with pardon.

I have the honor to be yours,

Very respect'y,

C. D.

His Excellency GOVERNOR WISE.

HARPERS FERRY.

Report of Dr. J. W. R. Dunbar, Chief of the Surgical Corps at Harpers Ferry, October 17th, 1859.

BALTIMORE, Dec. 8, 1859.

MY DEAR WISE,

I am truly obliged for your kind notice of myself and the gentlemen associated with me. When I parted with you, at our kind friend Andrew Hunter's, after spending the night with you at his hospitable house, you expressed a desire to receive my account of what had occurred. After my return, I made minutes of the occurrences, but did not send them, as I knew your time was so much occupied; but I wrote you on November 2d the letter which I now send, as it does justice in giving you the names of those associated with me. I refrained from sending it, because, shortly after writing I changed my favorable opinion of Brown's case, and therefore did not feel it right to say one word against his execution, but now send you the whole letter, as being the impression at the time.

I am anxious that the Baltimore troops shall be done full justice to; for at the time they so cheerfully volunteered, the most exaggerated statements were made and believed, and they went under the full impression that they were to encounter several hundred abolitionists, armed with Sharpe's rifles, and several hundred negroes, from 700 or 800 to 1700, as the accounts varied; and under these circumstances, they were anxious to meet them. Had only a part of this statement been true, many of these troops never would have lived to return. And as I had determined to go into the fight with the troops, you never would, in all probability, have received this letter from

Your old friend,

D.

I copy the names of the surgeons under my command, that there may be no mistake in their names.

Dr. Henry C. Scott,	-	-	Baltimore.
Dr. D. Howell Robbins (a native of Virginia),	-	-	"
Dr. Arthur Burns,	-	-	Ellicott's mills.
Dr. D. Barnum McLaughlin,	-	-	"
Dr. N. W. Pindle,	-	-	Maryland.
Mr. Charles Gwynn (of Gloucester county),	-	-	Virginia.

Dr. Scott and Mr. Gwynn were with the troops when being informed that I was associated

I can testify as an eye witness to the enthusiasm that existed, and the cheers of the thousands of people who were at the depot when the troops started that afternoon. Virginia can always rely on Baltimore in any attack of this kind.

On the morning of the 17th, when the troops were drawn up in line, I had a proud and gratified feeling, as I looked along the line, to see that those fine troops of my adopted state were there ready to fight for the good old state that I still feel as if it were my home, and so expressed to General Stewart, when he replied to my offer to go with the troops, "Sir, I accept your services. You are the man we want for the service, to accompany the troops, and I thank you for going." I replied, "General, you need not thank me for going, for I am going home, where those most dear to me reside, and among them, my sister's family and my youngest son. I am a Virginian on this question." The general replied, "Go and report yourself to General Egerton, and if there are 50 surgeons, say I appoint you to the command." Which I did, and was so respected during the time.

I understood the night before that the marines had no surgeon with them, for I enquired, as I wished to show him all proper courtesy from me as the chief of the surgical corps of the Baltimore troops here. On the morning of the assault, when I was in pistol shot of the whole affair, and after Brown's white flag was hauled down, Col. Lee came up to the head of the Maryland line, where the federal troops were posted, and said, "Now, men, don't you fire a gun until you receive orders." I then felt it a duty to apprise our Baltimore troops, who could not see what was going on, being further down the line, and I ran down to them and said, "Now men, get ready—there is no arrangement, and you have got to fight it out." There was immediately a preparation of their guns, when Gen. "Egerton said, "Steady, men—steady;" and they were perfectly calm and ready for action. By this time I had in my anxiety got in front of the line with the gentlemen of the surgical staff near me. When the firing commenced, it was most exciting. The cry rang along the line, the marines were shot. I then felt it due to those brave fellows, who had done their duty so faithfully, to do mine to take care of them, as they had no surgeon; and I said impulsively, "Now is my time," and ran up to Col. Lee and offered my services, saying to him, "I understand your marines are wounded—you have no surgeon. I am the surgeon of the Baltimore troops, and offer myself as surgeon for your marines." I was accepted, and rushed through the gate into the melee, and Dr. Scott and the other gentlemen of the corps followed me. As Rupert (not Quin, as was reported) emerged from the fight, I saw that he had a wound in the face, and caught hold of him, and at the same time, Dr. Scott, one of my assistants, took hold of him on the other side. We carried him off to the hotel, where we dressed his wounds, and while thus engaged, sent Drs. Brown and McLaughlin back to see about the rest, and shortly I joined them, and found the marine (Quin), who was shot through the body, not dead, for he lived until that evening, and I attended him through the day, and at one time I had hopes of him. I had, fortunately, with me a bottle of chloroform and laudanum, which happily eased the poor fellow's sufferings.

Doc. No. 1.

Military ordered out in Virginia.

The following proclamation and orders of the governor of Virginia were
Baltimore :

RICHMOND, Oct

JOHN W. GARRETT, *President, &c.*

Whereas authentic information has been received that a sudden
has happened at Harpers Ferry, in the county of Jefferson, and that im
therefrom is to be apprehended, the commandant of the regiment therein i
manded to order out a part or the whole of the militia under his command
press, or prevent the same; and, if necessary, he shall call all the comm
adjacent regiments, who are ordered forthwith in like manner to furnish the
that may be necessary. Commandants will immediately report to me at F
and all persons in the state of Virginia will aid and assist in suppressing sai
by facilitating, in every legal and proper manner, transportation of military
detachments from this and any other state, to that end and otherwise.

H. A. WILSON
Governor

The Movements of the Military.

Soon as intelligence of the insurrection reached Baltimore, General S the First Light Division Maryland Volunteers, tendered the services shortly afterwards a number of companies were called out, and responded by assembling at their respective armories. The orders generally ran noon, and they were ready to march in an hour thereafter, if necessary the train, however, would not leave until four o'clock in the afternoon not proceed to the depot until within an hour of starting. They con-

Brigadier General C. C. Egerton, of the second light brigade, in General John Wesley Watkins, of the first light brigade; Major Robert William Howard, Major William J. Kellinger, and Major J. W. Ratchford Egerton.

Baltimore City Guards battalion—Major Joseph P. Warner in command; adjutant, William R. Dorsey; paymaster, William M. Innes; quartermaster, Frederick C. Scott; sergeant major, Charles W. Crocker.

Company A—Captain Lloyd B. Parks; first lieutenant, Emerson L.

Company B—Captain David E. Woodburn; first lieutenant, Wm.

Company C—Captain John G. Johannes; First Lieutenant, Andrew

The battalion of one hundred men of the field and staff of the F. C. C. was commanded by Colonel Augustus P. Shutt; Adjutant, George W. Talbott. Professor Talbott accompanied the troops, prepared to act as surgeon.

Shields Guards—Captain J. Chaisty; Second Lieutenant, Hugh C. Tenant, Thomas McCosker; Colonel Samuel S. Mills of the Fifty-Th

Corps of Independent Grays, commanded by First Lieutenant B. Lieutenant, Kerchner; Adjutant, William H. H. Evans; Major E. S. master C. W. Hiltz, of the First Rifles.

Corps of Wells and McComas Riflemen, under the command of Bowers.

In addition to the regularly uniformed volunteers, were a considerable number of men in civilian fatigue dress, who were armed with muskets and included in the command. The total strength of the armed force to about two hundred and fifty men.

The train, drawn by one of Winan's powerful locomotives, consisted of six passenger cars, all of which were filled. Mr. W. Prescott Smith and several of the road accompanied the train.

Shortly after the departure of the train Major General Stewart is in the parade of the remainder of the first light division, on Tuesday morning, for the purpose of following the detachments already sent. It is likely, that further reports by telegraph should show necessity for a large additional parade will take place.



DOC. No. II.

D O C U M E N T S

ACCOMPANYING

THE GOVERNOR'S MESSAGE.

1859.

A SYNOPSIS

OF THE

OS OF THE COMMONWEALTH,

YEAR ENDING

SEPTEMBER 30, 1858.

Doc. No. 11

BY NODD

OF THE COMMONS

KNAB BAKER

SEPTEMBER 30, 1858

AUDITOR'S OFFICE, RICHMOND, VA.

November 30, 1858.

pursuance of the 6th section of the act, entitled an act concerning officers
joint vote of the two houses of the general assembly, passed May 22, 1852, I
communicate to your excellency a statement of the receipts and disbursements,
and the financial condition of this department of the government for the
ending with the 30th of September 1858.

I am, very respectfully,

Your most ob't serv't,

J. M. BENNETT,

Aud. Pub. Accounts.

cy HENRY A. WISE,
Governor of Virginia.

STATE OF T

1857.

Oct. 1, To balance, per last annual report,	-	-
31, To receipts in October 1857,	-	-
Nov. 30, To receipts in November 1857,	-	-
Dec. 31, To receipts in December 1857,	-	-

1858.

Jan. 1, To balance brought down,	-	-
31, To receipts in January 1858,	-	-
Feb. 28, To receipts in February 1858,	-	-
Mar. 31, To receipts in March 1858,	-	-

April 1, To balance brought down,	-	-
30, To receipts in April 1858,	-	-
May 31, To receipts in May 1858,	-	-
June 30, To receipts in June 1858,	-	-

July 1, To balance brought down,	-	-
31, To receipts in July 1858,	-	-
Aug. 31, To receipts in August 1858,	-	-
Sept. 30, To receipts in September 1858,	-	-

Oct. 1, To balance this day against the treasurer, exclusive of
funds under the direction of the second auditor,

COMMONWEALTH'S FUNDS—1857-8.

By amount of warrants paid in October 1857,	-	-	99,890 63
By do. do. November 1857,	-	-	491,487 29
By do. do. December 1857,	-	-	877,249 50
Balance 31st Dec. 1857,	-	-	644,799 24
			<u>\$ 2,113,426 66</u>

By amount of warrants paid in January 1858,	-	-	542,754 25
By do. do. February 1858,	-	-	238,462 66
By do. do. March 1858,	-	-	258,061 04
Balance 31st March 1858,	-	-	104,252 57
			<u>\$ 1,143,530 52</u>

By amount of warrants paid in April 1858,	-	-	93,905 73
By do. do. May 1858,	-	-	104,324 45
By do. do. June 1858,	-	-	1,343,657 69
Balance 30th June 1858,	-	-	72,502 12
			<u>\$ 1,614,889 99</u>

By amount of warrants paid in July 1858,	-	-	355,823 75
By do. do. August 1858,	-	-	104,922 26
By do. do. Sept. 1858,	-	-	62,067 75
By balance 30th September 1858,	-	-	19,878 04
			<u>\$ 542,691 80</u>

Total amount of warrants issued from the auditor's office from the 1st October 1857 to the 30th September 1858, inclusive,	-	-	4,573,190 56
Add warrant 5332, issued prior to the 1st October 1857, and paid after that day,	-	-	17 50
			<u>\$ 4,573,208 06</u>

Deduct warrants issued prior to the 1st October 1858, and unpaid on that day, viz:

Warrant No. 1872,	-	-	2 50
" 2736,	-	-	1 80
" 2656,	-	-	2 50
" 3671,	-	-	3 00
" 4291,	-	-	13 00
" 7091,	-	-	12 50
" 7921,	-	-	50 00
" 7817,	-	-	15 76

DOC. No. II.

A SYNOPSIS

OF THE

FUNDS OF THE COMMONWEALTH,

YEAR ENDING

SEPTEMBER 30, 1890

87

1877

1877

THE FINEST

1877

1877

AUDITOR'S OFFICE, RICHMOND, VA.
November 14, 1869.

I enclose herewith a synoptical statement of receipts and one of disbursements of the Auditor's Office, for the fiscal year terminating with the 30th September last, together with a statement of the condition of the treasury for the same period, as required by law.

Very respectfully,
Yr. obed't serv't,

J. M. BENNETT,
Aud. Pub. Accts.

By HENRY A. WISE,
Governor of Virginia.

THE UNITED STATES OF AMERICA
 DISTRICT COURT OF THE DISTRICT OF COLUMBIA

IN RE: THE ESTATE OF JAMES M. SMITH, DECEASED
 WILL OF JAMES M. SMITH, DECEASED

VS.
 JAMES M. SMITH, JR., ADMINISTRATOR

FILED FOR RECORD
 JAN 10 1908

W. H. W. W.

*Statement of Receipts into the Treasury, through this Office, from the
1st October 1858, to the 30th September 1859, inclusive.*

ds, property, and other subjects,	-	-	2,899,208 98
process, seals, wills, deeds, &c.	-	-	85,933 22
arial seals,	-	-	17,510 00
ry seal,	-	-	55 10
k dividends,	-	-	58,625 18
road travel,	-	-	41,311 60
ors of tobacco,	-	-	22,156 53
ss companies,	-	-	442 70
ance companies,	-	-	1,611 05
a register's office,	-	-	4,930 57
of lands,	-	-	2,814 02
s by sheriffs in 1855, for non-payment of taxes,	-	-	880 57
and unappropriated land,	-	-	3,686 75
-	-	-	4,430 11
ds,	-	-	1,787 94
of live stock,	-	-	395 98
rieved slave,	-	-	834 32
e fund, for fines,	-	-	637 00
slavements,	-	-	2,308 91
eling, in payment of advances for,	-	-	14,011 81
ic asylum, for pay patient fund,	-	-	9,890 87
,	-	-	4,960 25
-	-	-	187 02
x on free negroes,	-	-	7,544 05
l to free negro registers,	-	-	2,192 19
x on white males,	-	-	132,353 43
bank stocks,	-	-	184,077 00
ue of the Fund for internal improvement,	-	-	420,000 00
ry notes, redeemed prior to 1st September 1859,	-	-	19,992 68
ans, of which \$ 30,000 was redeemed prior to Sept. 30, 1859,	-	-	361,901 80
			<u>\$ 4,306,671 63</u>

Office, 9th November 1859.

A Synoptical Statement of Warrants drawn upon the Treasury, through this Office, from the 1st October 1858 to the 30th September 1859, inclusive.

Commissioners of the Sinking fund, for the payment of interest, redemption of debt, and investment,	-	-	-	-	2,107,086	41
Expense of Sinking fund,	-	-	-	-	969	25
Literary fund, for the payment of interest to,	-	-	-	-	26,806	09
General assembly,	-	-	-	-	56	63
Expense representation,	-	-	-	-	568	28
Officers of government,	-	-	-	-	113,115	12
Criminal charges and guards,	-	-	-	-	76,933	68
Slaves condemned \$22,080, executed \$6,385,	-	-	-	-	28,465	00
Penitentiary—Officers' salaries \$7,878 12, house expenses \$6,900 55, criminal charges \$10,160 28,	-	-	-	-	24,938	95
Expense of transports,	-	-	-	-	521	30
Rewards under act of 17th March 1856, chap. 48,	-	-	-	-	2,500	00
Records of the court of appeals and district courts,	-	-	-	-	4,604	13
Contingent expenses of courts,	-	-	-	-	35,226	11
Militia,	-	-	-	-	626	47
Officers of militia,	-	-	-	-	100	00
Military contingent fund,	-	-	-	-	2,768	47
Public guard,	-	-	-	-	25,484	98
Interior guard at the penitentiary,	-	-	-	-	2,160	00
Virginia military institute,	-	-	-	-	16,710	00
Manufactory of arms,	-	-	-	-	1,280	00
Repairs of the armory,	-	-	-	-	1,164	79
Repairs of arms,	-	-	-	-	4,131	08
Transportation of arms,	-	-	-	-	593	86
Assessment of lands,	-	-	-	-	1,055	27
Commissioners of the revenue, &c.	-	-	-	-	78,521	07
Commissions to sheriffs and sergeants,	-	-	-	-	1,349	01
Deaf and dumb and the blind,	-	-	-	-	25,000	00
Lunatic asylums—Eastern \$59,419 01, Western \$53,500, Trans-Alleghany \$17,000,	-	-	-	-	129,919	01
Expense of lunatics,	-	-	-	-	2,698	41
Contingent fund,	-	-	-	-	33,802	18
Civil prosecutions,	-	-	-	-	11,587	49
Expense of registration,	-	-	-	-	3,669	51
Governor's house,	-	-	-	-	63	60
Public warehouses,	-	-	-	-	124	00
Free negroes,	-	-	-	-	88	06
Washington monument,	-	-	-	-	3,784	06
J. M. Bennett and others for fees in redemption of lands	-	-	-	-	204	50

STATE OF TH

1858.

Oct'r 1,	To balance, per last annual report,	-	-
30,	To receipts in October 1858,	-	-
Nov'r 30,	To receipts in November 1858,	-	-
Dec'r 31,	To receipts in December 1858,	-	-

1859.

Jan'y 1,	To balance brought down,	-	-
31,	To receipts in January 1859,	-	-
Feb'y 28,	To receipts in February 1859,	-	-
March 31,	To receipts in March 1859,	-	-

April 1,	To balance brought down,	-	-
30,	To receipts in April 1859,	-	-
May 31,	To receipts in May 1859,	-	-
June 30,	To receipts in June 1859,	-	-

July 1,	To balance brought down,	-	-
30,	To receipts in July 1859,	-	-
Aug't 31,	To receipts in August 1859,	-	-
Sept'r 30,	To receipts in September 1859,	-	-

1859.

Oct'r 1,	To balance this day against the treasurer, exclusive of funds under the direction of the second auditor,	-	-
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COMMONWEALTH'S FUNDS—1858-9.

By amount of warrants paid in October 1858,	-	-	117,688	46
By do. do. in November 1858,	-	-	134,704	86
By do. do. in December 1858,	-	-	1,617,353	56
Balance 31st December 1858,	-	-	126,653	59
			<u>\$ 1,996,400</u>	<u>47</u>
By amount of warrants paid in January 1859,	-	-	268,116	19
By do. do. in February 1859,	-	-	427,995	42
By do. do. in March 1859,	-	-	20,186	95
Balance 31st March 1859,	-	-	360,825	33
			<u>\$ 1,077,123</u>	<u>89</u>
By amount of warrants paid in April 1859,	-	-	71,667	78
By do. do. in May 1859,	-	-	109,856	89
By do. do. in June 1859,	-	-	1,090,628	14
Balance 30th June 1859,	-	-	6,213	87
			<u>\$ 1,278,366</u>	<u>68</u>
By amount of warrants paid in July 1859,	-	-	250,331	64
By do. do. in August 1859,	-	-	54,106	63
By do. do. in September 1859,	-	-	59,599	79
Balance 30th September 1859,	-	-	104,013	36
			<u>\$ 468,351</u>	<u>42</u>
Total amount of warrants issued by the auditor from the 1st October 1858 to the 30th September 1859, inclusive,	-	-	4,222,449	65
Add warrants issued by the auditor prior to the 1st October 1858, and paid after that day,	-	-	88	06
			<u>4,222,537</u>	<u>71</u>
Deduct warrant No. 3208, issued prior to the 1st October 1859, and unpaid on that day,	-	-	1	40
Paid by the treasurer in fiscal year 1858-59,			<u>\$ 4,222,536</u>	<u>31</u>

Auditor's Office, 1st November 1859.

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Recapitulation of Estimated Receipts and Charges.

the treasury (commonwealth proper) on the 1st October 1859,	104,013 36
Receipts, fiscal year 1859-60, - - -	3,771,068 96
	<hr/> 3,875,082 32
Disbursements, fiscal year 1859-60, - - -	3,660,239 15
	<hr/> 214,843 17
Excess of means over charges, 1st October 1860, - - -	3,785,762 96
Receipts, fiscal year 1860-61, - - -	<hr/> 4,000,606 13
Charges, fiscal year 1860-61, - - -	3,106,453 31
	<hr/> \$ 894,152 82
	<hr/> <hr/>

and nothing for the construction of the Trans-Alleghany lunatic asylum, because
done by sale of bonds. In 1861 I estimated \$10,000 for its support.

State includes James river and Kanawha interest for both years; nothing else,
charges as are authorized by existing laws.

J. M. BENNETT.



DOC. No. III.

A SYNOPSIS

OF THE

FINANCIAL CONDITION OF THE TREASURY,

YEAR ENDING

SEPTEMBER 30, 1858.



TREASURY OFFICE OF VIRGINIA,
RICHMOND, Oct. 4, 1858.

In conformity to law, I herewith transmit a synopsis of the financial operation for the fiscal year ending 30th September 1858.

I am, very respectfully,

Your excellency's obedient servant,

J. S. CALVERT,
Treasurer of the Commonwealth of Va.

WISE, Esq.
Governor of Virginia.

THE STATE OF VIRGINIA
Commonwealth of 1865

Thomas A. Lee, Governor of the State of Virginia

SYNOPSIS.

The aggregate balance in the treasury on the morning of the first day of October 1857, as per last annual synopsis, was - - \$ 379,971 92

To the credit of the following funds, viz :

Commonwealth, - - - -	37,124 81	
Literary fund, - - - -	36,195 74	
Board of public works, - - -	14,719 54	
Sinking fund, - - - -	291,931 83	
		<u>379,971 92</u>

Received from the 1st day of October 1857 to the 30th day of September 1858, inclusive :

On account of the Commonwealth, - - -	4,555,860 23	
Do. do. Literary fund, - - -	348,833 19	
Do. do. Board of public works, - - -	1,880,244 22	
Do. do. Sinking fund, - - -	2,353,998 42	
		<u>9,138,936 06</u>
		* 9,518,907 98

Disbursed from the 1st day of October 1857 to the 30th day of September 1858, inclusive :

On account of the Commonwealth, - - -	4,573,107 00	
Do. do. Literary fund, - - -	340,299 09	
Do. do. Board of public works, - - -	1,874,125 23	
Do. do. Sinking fund, - - -	2,577,368 69	
		<u>9,364 900 01</u>

Balance on hand the 1st day of October 1858, \$ 154,007 97

To the credit of the Commonwealth, - - -	19,878 04	
Do. do. Literary fund, - - -	44,729 84	
Do. do. Board of public works, - - -	20,838 53	
Do. do. Sinking fund, - - -	68,561 56	
		<u>\$ 154,007 97</u>

J. S. CALVERT,
Treas. Com'th.

October 4, 1858.

*The above sum total of \$9,518,907 98, it will be observed, is the amount received into the treasury—but

SYNOPSIS

In the summary on the morning of the 1st day of January 1907, the following items were:

Following items were:
1. 1st day of January 1907 to the 1st day of January 1907.
2. 1st day of January 1907 to the 1st day of January 1907.
3. 1st day of January 1907 to the 1st day of January 1907.

1st day of January 1907 to the 1st day of January 1907.
2nd day of January 1907 to the 1st day of January 1907.
3rd day of January 1907 to the 1st day of January 1907.

1st day of January 1907 to the 1st day of January 1907.
2nd day of January 1907 to the 1st day of January 1907.
3rd day of January 1907 to the 1st day of January 1907.

1st day of January 1907 to the 1st day of January 1907.
2nd day of January 1907 to the 1st day of January 1907.
3rd day of January 1907 to the 1st day of January 1907.

1st day of January 1907 to the 1st day of January 1907.
2nd day of January 1907 to the 1st day of January 1907.
3rd day of January 1907 to the 1st day of January 1907.

1st day of January 1907 to the 1st day of January 1907.
2nd day of January 1907 to the 1st day of January 1907.
3rd day of January 1907 to the 1st day of January 1907.



DOC. No. III.

A SYNOPSIS

OF

FINANCIAL CONDITION OF THE TREASURY,

YEAR ENDING

SEPTEMBER 30, 1859.



TREASURY OFFICE OF VIRGINIA,
RICHMOND, October 1859.

In conformity to law, I herewith transmit a synopsis of the financial operation for the fiscal year ending the 30th day of September 1859.

I am, very respectfully,

Your excellency's ob't serv't,

J. S. CALVERT,
Treasurer of the Commonwealth of Va.

Wise, Esq.

Governor of Virginia.



SYNOPSIS.

Aggregate balance in the treasury on the morning of the 1st day of October 1858, as per last annual synopsis, - - - \$ 154,007 97

To the credit of the following funds, viz:

Commonwealth,	-	-	-	19,878	04
Literary fund,	-	-	-	44,729	84
Board of public works,	-	-	-	20,838	53
Sinking fund,	-	-	-	68,561	56
					<u>154,007 97</u>

Received from the 1st day of October 1858, to the 30th day of September 1859, inclusive:

On account of the Commonwealth,	-	-	4,306,671	63
Do. do. Literary fund,	-	-	362,962	46
Do. do. Board of public works,	-	-	2,108,665	75
Do. do. Sinking fund,	-	-	2,451,842	53
				<u>9,230,162 37</u>
				*9,384,170 34

Disbursed from the 1st day of October 1858 to the 30th day of September 1859, inclusive:

On account of the Commonwealth,	-	-	4,222,536	31
Do. do. Literary fund,	-	-	365,192	61
Do. do. Board of public works,	-	-	2,120,287	05
Do. do. Sinking fund,	-	-	2,453,266	37
				<u>9,161,282 34</u>

Balance on hand the 1st day of October 1859, \$ 222,888 00

To the credit of the Commonwealth,	-	-	104,013	36
Literary fund,	-	-	42,519	69
Board of public works,	-	-	9,217	23
Sinking fund,	-	-	67,137	72
				<u>\$ 222,888 00</u>

*The sum of \$9,384,170 34, it will be observed, is the amount received and on hand in the



DDC. No. IV.

SYNOPSIS

IN THE CONGREGATION

FOR INTERNAL IMPROVEMENT.

WORKING AND LITERARY FUNDS.

SEPTEMBER 30, 1892.

Doc No 11

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DOC. No. IV.

SYNOPSIS

OF THE

FINANCIAL CONDITION

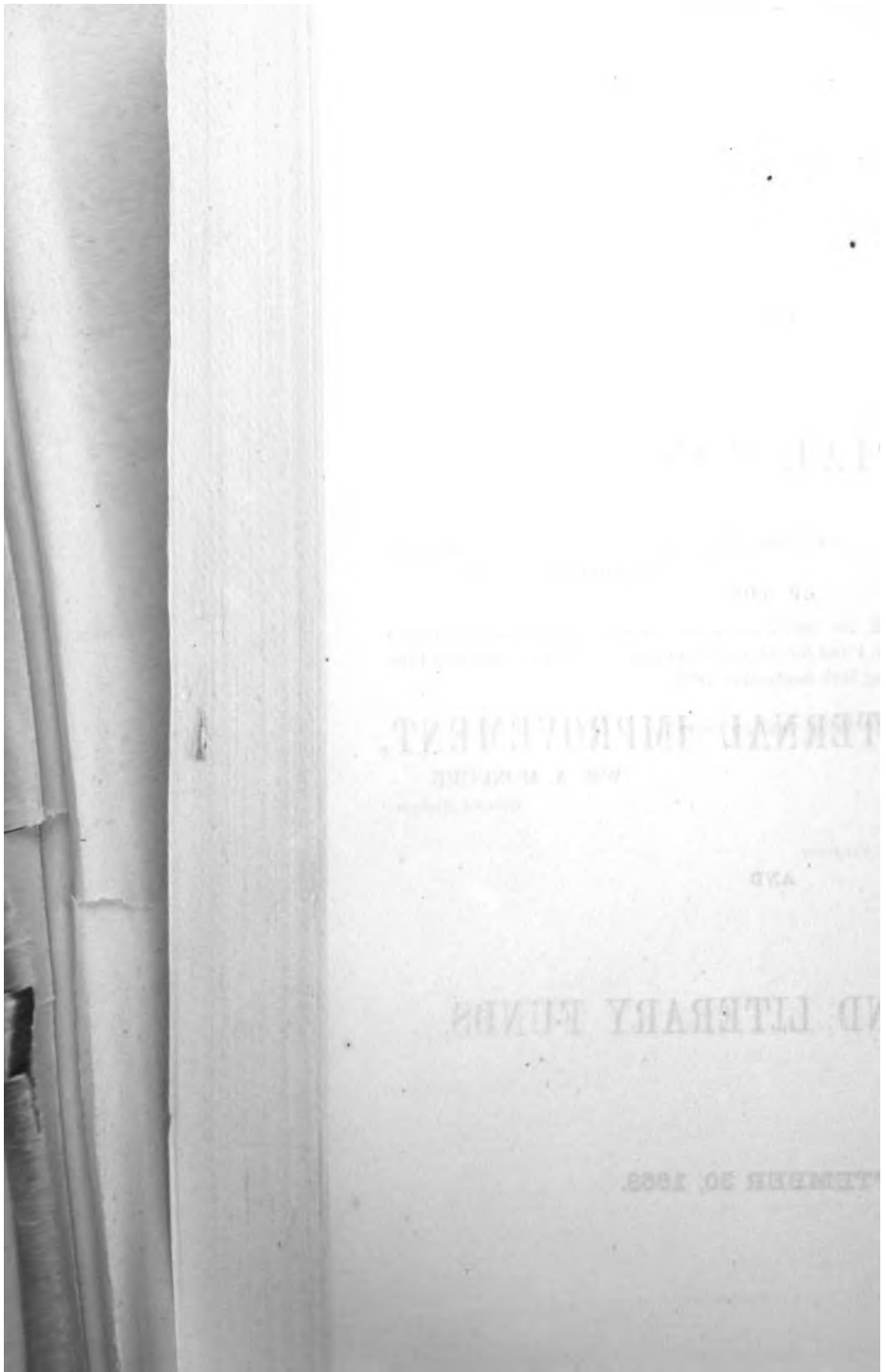
OF THE

FUND FOR INTERNAL IMPROVEMENT,

AND

SINKING AND LITERARY FUNDS,

SEPTEMBER 30 1858



SECOND AUDITOR'S OFFICE OF VIRGINIA,
RICHMOND, Oct. 27, 1858.

In compliance with the law, I herewith transmit statements containing a
he transactions of the Fund for internal improvement, Sinking fund and Lite-
r the fiscal year ending 30th September 1858.

Respectfully, your ob't serv't,

WM. A. MONCURE,
Second Auditor.

cy HENRY A. WISE,
Governor of Virginia.



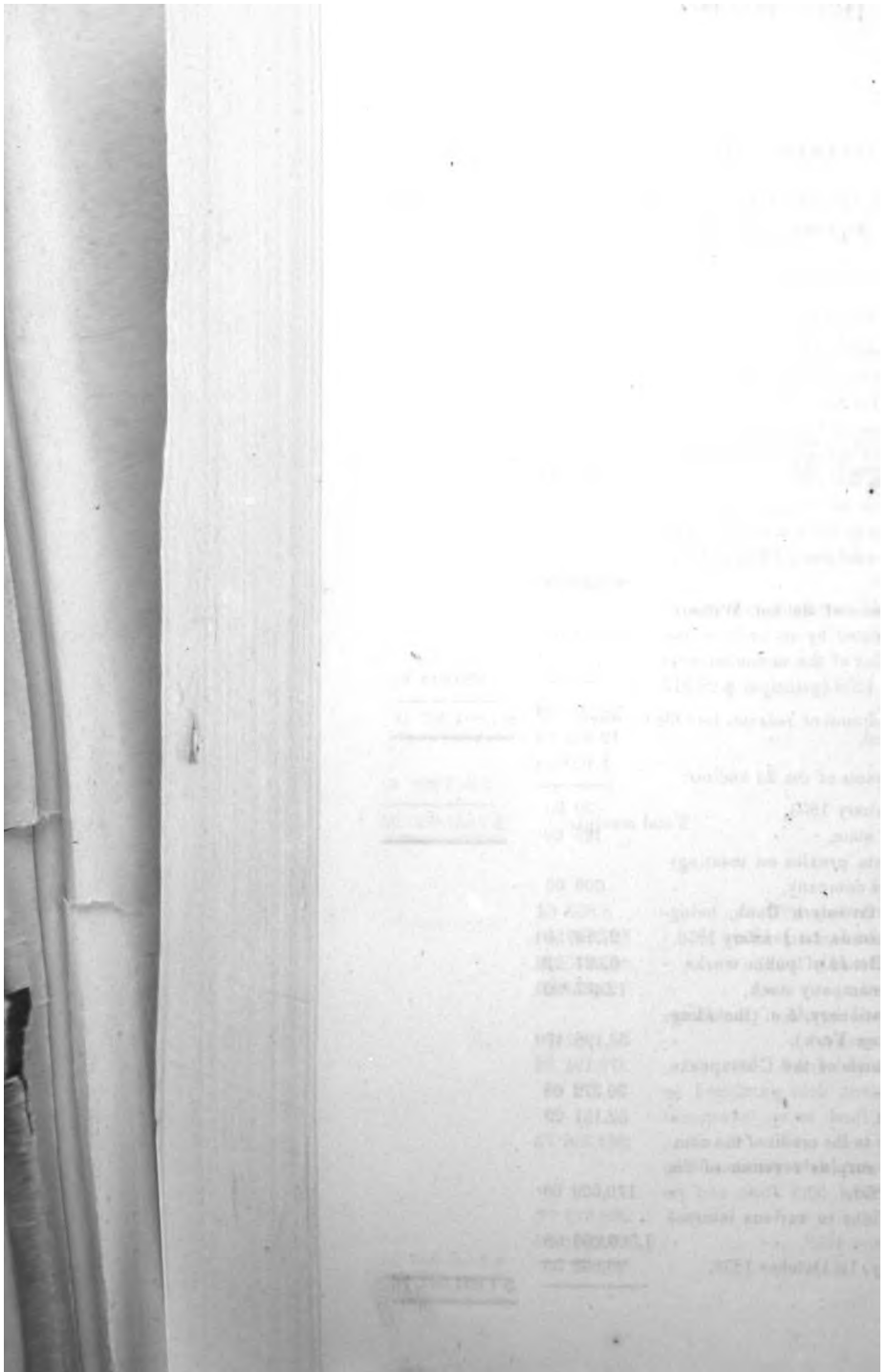
INTERNAL IMPROVEMENT FUND.

Synopsis of the Operations of the Fund of Internal Improvement during the fiscal year ending September 30, 1858.

Balances in the treasury to credit of said fund, 1st October 1857,	14,719 54
Treasurer's receipts for payments into the treasury during the year, viz:	
From revenue:	
Interest on loans, bank dividends and bonus, dividends on internal improvement company stocks, &c.	304,514 22
From loans obtained, viz:	
Under the act 29th March 1851,	1,029,294 00
Under the act 17th March 1856,	10,600 00
Under the act 18th March 1858,	506,600 00
From English & Bayne, trustees of Seldon, Withers & Co.	28,500 00
From Blue Ridge rail road,	736 00
	<hr/>
	1 880,244 22
Total amount of receipts into the treasury,	<hr/> <u>\$ 1,894,963 76</u>

Disbursed through the warrants of the 2d auditor:

For arrears of interest due 1st January 1853,	30 00
For expense of preparing map of state,	125 00
For mileage and attendance of state proxies on meetings of the James river and Kanawha company,	600 00
For amount refunded to the Northwestern Bank, being improperly paid in treasury as bonus, 1st January 1858,	2,389 50
For int. on drafts allowed by the Board of public works,	6,527 23
For dividends on old James river company stock,	12,465 00
For salaries, expense of board, stationery, &c. (including \$19,465 75 to pay interest in New York).	30,198 47
For interest on the guaranteed bonds of the Chesapeake and Ohio canal company,	30,372 66
For interest due the Literary fund,	52,151 29
For amount paid into the treasury to the credit of the commonwealth, on account of the surplus revenue of the fund for year ending 1st July 1858,	170,000 00
For subscriptions and appropriations to various internal improvement companies,	1,569,266 08



SINKING FUND.

Synopsis of the Operations of the Sinking Fund during the fiscal year ending September 30, 1858.

Balance in the treasury, 1st October 1857,	-	-	291,931 83
Received of the commonwealth, viz :			
To pay semi-annual interest due 1st January 1858,	-	807,036 97	
To pay do. do. due 1st July 1858,	-	821,484 95	
On account of deficiency in the amount set apart on the 1st January 1856, of the one per centum on the aggregate amount of debt existing on that day,	-	15,730 14	
On account of amount required to be set apart annually for redemption of debt previous to 1852, and for investment for the benefit of debt created since 1852, and existing 1st January 1858,	-	667,919 94	
On account of the redemption of certain certificates of debt of the commonwealth, created by an order of the executive, and invested by order of the commissioners of the Sinking fund, 30th June 1858 (principal \$ 28,313 77 cents, interest \$191 92),	-	28,505 69	
From interest on the fund invested,	-	12,200 73	
From other sources,	-	1,120 00	
			<u>2,353,998 42</u>
Total receipts,			<u>\$ 2,645 930 25</u>

Disbursed during the year:

To pay semi-annual interest due 1st July 1857,	-	8,852 64	
Do. do. do. 1st January 1858,	-	807,147 10	
Do. do. do. 1st July 1858,	-	805,645 18	
Do. interest on stock redeemed,	-	3,774 29	
Do. interest on the guaranteed bonds of the James river and Kanawha company,	-	87 00	
To holders of certificates of stock redeemed,	-	379,191 96	
For certificates of state six per cent. debt purchased by commissioners of the Sinking fund, as an investment for said fund,	-	264,356 75	
For certificates of state six per cent. debt purchased by commissioners of the Sinking fund, 30th June, and redeemable 15th December 1858,	-	308,313 77	
Balance in the treasury, 1st October 1858,	-	68,561 56	
			<u>\$ 2,645,930 25</u>

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PUBLIC DEBT.*Condition of the Public Debt, September 30, 1858.*

certificates of registered six per cent. debt,	-	-	14,803,966 63
certificates of registered five per cent. debt.	-	-	614,000 00
Total registered debt,			<u>15,417,966 63</u>
certificates of public debt issued in the form of coupon bonds,			
interest and principal payable in New York,	-	-	11,530,000 00
certificates of the debt of the state issued in the form of five			
sterling coupon bonds, and payable in London,	-	-	<u>1,865,000 00</u>
Aggregate public debt, 1st October 1858,			<u><u>\$ 28,812,966 63</u></u>

1887, Vol. 3

1887, Vol. 3

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LITERARY FUND.

Synopsis for the year ending September 30, 1858.

able capital of the fund is,	-	-	\$ 1,795,016 76
f capital invested,	-	-	1,780,161 30
do. in treasury, subject to investment,	-	-	14,855 46
			<u>\$ 1,795,016 76</u>

Revenue and Application.

venue:			
from dividends and interest on investments,	-	-	\$ 121,941 08
plication:			
rinting report, &c.	-	-	3,027 26
tion to primary and free schools,	-	-	80,000 00
to university of Virginia,	-	-	15,000 00
to Virginia military institute,	-	-	1,500 00
the commonwealth on treasury note,	-	-	12,681 87
increase of permanent capital,	-	-	9,731 95
			<u>\$ 121,941 08</u>

Operations with the Treasury.

to the credit of the fund in the treasury, Septem-			
h, 1857,	-	-	36,195 74
reasurer's receipts for payments into the treasury			
during the year, viz:			
feitures, penalties and escheated lands,	-	-	15,171 16
and interest on investments,	-	-	121,941 08
tax of the years 1856 and 1857,	-	-	130,000 00
f capitation tax of the year 1856 and previous			
	-	-	78,721 06
nt of the Dawson fund,	-	-	2,999 89
			<u>348,833 19</u>
			<u>\$ 385,028 93</u>

Brought forward

Disbursements on second auditor's warrants on the
treasury during the same period:

Fines, &c. refunded,	-	-	-
Investment in certificate of state debt,	-	-	27
Loans to the commonwealth on treasury notes,	-	-	91
Salaries, printing report, &c.	-	-	3
School quotas paid,	-	-	77
Capitation tax paid,	-	-	121
Annuity to Virginia military institute,	-	-	1
On account of annuity to university of Virginia,	-	-	15
On account of the Dawson fund,	-	-	2

Balance in the treasury to the credit of the Literary fund, Sept. 3

WM.

DOC. No. IV.

SYNOPSIS

OF THE

FINANCIAL CONDITION

OF THE

D FOR INTERNAL IMPROVEMENT,

AND

BANKING AND LITERARY FUNDS,

SEPTEMBER 30, 1859.

SECOND AUDITOR'S OFFICE,

RICHMOND, October 27, 1859.

I transmit herewith, as required by law, statements containing a synopsis of
operations of the Fund for internal improvement, Sinking fund and Literary fund,
fiscal year ending the 30th September 1859.

Respectfully, your ob't serv't,

WM. A. MONCURE,

Second Auditor.

Wm. HENRY A. WISE,
Governor of Virginia.



INTERNAL IMPROVEMENT FUND.

of the Operations of the Fund for Internal Improvement, during the fiscal year ending September 30, 1859.

On the treasury 1st day of October 1858,	-	-	20,838 53
Suror's receipts for payments into the treasury			
during the fiscal year, viz :			
Loans obtained :			
Mar. 29, 1851—Coupons, 868,000 00			
Registered, 688,500 00			
		1,556,500 00	
Mar. 17, 1856—Registered,		1,400 00	
Mar. 18, 1858—Registered,		42,600 00	
		1,600,500 00	
Revenue:			
On bank and internal improvem't companies' stocks,			
On bank capital, interest on loans, &c. &c.	508,165 75		2,108,665 75
Total amount received into the treasury,			<u>\$ 2,129,504 28</u>
Disbursed through the warrants of the second auditor:			
Interest due 1st January 1853,	45 00		
Interest on drafts allowed by the Board of			
works,	-	10,389 27	
Interest on guaranteed bonds of the Ches-			
and Ohio canal company,	-	29,640 00	
Interest due the Literary fund,	-	52,151 30	
Dividends on old James river company stock,		12,330 00	
Expenses, expense board, mileage and atten-			
of the state proxies on meetings of the			
river and Kanawha company, stationery,			
&c.	-	6,387 69	
Revenue of the fund,	-	420,000 00	
		530,943 26	
Gifts, subscriptions, &c. to various internal improvement			
companies,	-	1,589,343 79	
On the treasury 1st October 1859,	-	9,217 23	
			<u>\$ 2,129,504 28</u>

SINKING FUND.

*of the Operations of the Sinking Fund during the fiscal year ending
September 30, 1859.*

in the treasury the 1st October 1858,	-	-	68,561 56
received from the commonwealth, viz:			
Interest on debt advertised to be redeemed			
0, 1859,	-	1,417 73	
semi-annual interest due Jan'y 1, 1859,	856,810 06		
semi-annual interest due July 1, 1859,	878,572 44		
		<u>1,736,800 23</u>	
Amount of amount required to be set apart annually for			
redemption of debt previous to 1852,	-	187,759 97	
Amount of amount required to be set apart for investment			
benefit of debt since 1852,	-	182,538 21	
Amount of the redemption of certain certificates of debt			
commonwealth created by an order of the executive,			
passed by order of commissioners of the Sinking fund,			
0, 1858—(principal \$ 280,000, interest \$ 7,442 42),	287,442 42		
Other sources,	-	57 301 70	
			<u>2,451,842 53</u>
Total receipts,			<u><u>\$ 2,520,404 09</u></u>
Expended during the year:			
Interest on debt redeemed,	-	1,440 55	
semi-annual interest due July 1, 1858,	-	12,215 33	
semi-annual interest due Jan'y 1, 1859,	-	857,672 42	
semi-annual interest due July 1, 1859,	-	834,464 23	
		<u>1,706,792 53</u>	
Interest on guaranteed bonds of the James river and			
canal company,	-	57 00	
Interest on certificates of debt redeemed,	-	210,079 09	
Interest on certificates of 5 and 6 per cent. debt purchased as an in-			
vestment for the fund,	-	537,337 85	
October 1, 1859,	-	67,137 72	
			<u><u>\$ 2,520,404 09</u></u>



PUBLIC DEBT.*Condition of the Public Debt, September 30, 1859.*

of certificates of state 6 per cent. registered debt,	15,928,816 63	
of certificates of state 5 per cent. registered debt,	<u>494,000 00</u>	16,422,816 63
of certificates of debt issued in the form of coupon bonds, pay-		
New York, - - - - -	-	11,902,500 00
of certificates of debt issued in the form of sterling coupon		
payable in London, - - - - -	-	<u>1,865,000 00</u>
Aggregate public debt, 1st October 1859,		<u>\$ 30,190,316 63</u>



LITERARY FUND.

Synopsis for the year ending September 30, 1859.

The available capital of the fund is,	-	-	<u>\$ 1,833,420 17</u>
Amount of capital invested,	-	-	1,820,118 05
Amount of capital in the treasury subject to investment,	-	-	<u>13,302 12</u>
			<u>\$ 1,833,420 17</u>

Revenue and Application.

Revenue:

Receipts from dividends and interest on investments,	-	-	<u>\$ 114,918 61</u>
--	---	---	----------------------

Application:

Salaries,	-	-	2,750 00
Appropriation to primary and free schools,	-	-	80,000 00
Appropriation to the university of Virginia,	-	-	15,000 00
Appropriation to Virginia military institute,	-	-	1,500 00
Balance to increase of permanent capital,	-	-	<u>15,668 61</u>
			<u>\$ 114,918 61</u>

Operations with the Treasury.

Balance to the credit of the fund in the treasury, Sept. 30, 1858,	-	44,729 84
--	---	-----------

Treasurer's receipts for payments into the treasury during
the year, viz:

Fines, forfeitures, penalties, and escheated lands,	-	14,057 74
Dividends and interest on investments,	-	114,918 61
Capitation tax of the year 1858,	-	125,000 00

Brought

Disbursements on second auditor's warrants on the treasury
during the same period, viz :

Fines, &c. refunded,	-	-	-	-
Investment in Virginia treasury notes,	-	-	-	-
Temporary loan to the commonwealth,	-	-	-	-
Salaries,	-	-	-	-
School quotas paid,	-	-	-	-
Capitation tax paid,	-	-	-	-
Annuity to Virginia military institute,	-	-	-	-
On account of the annuity to the university of Virginia,	-	-	-	-
On account of the Dawson fund,	-	-	-	-

Balance in the treasury to the credit of the Literary fund, Sept.

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DOC. No. V.

BIENNIAL REPORT

OF THE

AUDITOR OF PUBLIC ACCOUNTS,

1870 & 1871



AUDITOR'S OFFICE, RICHMOND,
November 1859.

I have the honor of transmitting herewith to your excellency my bi-ennial report
to the general assembly of Virginia.

I am, with great respect,

Your obedient servant,

J. M. BENNETT,
Aud. Pub. Accounts.

Yours very respectfully,
HENRY A. WISE,
Governor of Virginia.



REPORT.

AUDITOR'S OFFICE, RICHMOND, VA.

October 24, 1859.

compliance with the requirements of law, I have the honor of presenting
act of the marriages, births and deaths in each county and corporation in
Commonwealth for the calendar years 1857 and 1858.

various settlements, upon equitable principles, in respect to taxes erro-
neously assessed, and claims of commissioners of the revenue suspended by law.

statement of the receipts and expenses of the said fiscal year 1858-9,
estimate of the revenue and expenditures for the succeeding years ending
30th of September 1860, and 30th of September 1861, with such re-
marking defects in the revenue laws, deemed of sufficient importance to
review.

of all accounts remaining open on the books of this office at the close of
year 1858-9 on charges made or credits given within each year, will be
subject of a future report.

unable to deliver the entire matter forming this report, to the public
at the same time, I have been obliged to present it, not in the order de-
termined in the order of its preparation; which embraces, first, the

Marriages, Births and Deaths.

is the third report on the subject; and while it is confessedly incomplete
and imperfect in many respects, yet it is believed to be more perfect in detail than
its predecessors, and to present points of information gratifying to the en-
tire mind, and may become of great value to the state.

means within my power, and every penalty prescribed by law, threatened
and used, were used to obtain full and complete returns from every county and
corporation in the state for this report, which elicited reports from some of the
most remote counties for the several years that the law of registration has been in
force, which have not heretofore been published; but many of them as well
for 1857-8, were received at a period too late to be embraced in the de-
tailed or general result of this report for said year. I have given the returns
of the marriages only in a table covering the whole period of registration, whether
published or not, without comment, to enable those feeling a sufficient
interest to make deductions and arrive at conclusions for themselves.

It is a mortifying fact, that the whole history of registration in the state, which now covers a period of six years, is a history of official neglect on this subject. Other states, some of which, at least, we would be unwilling to acknowledge as superior to ours in excellence of government or obedience to law, do require and obtain returns of similar facts, with reliable accuracy and completeness. This suggests either some inefficiency in the law, or in the mode of its administration. I think the lawmaking power is not in default. In some districts, the commissioners of the revenue have failed to report to their clerks, for which failure they forfeit their entire compensation as officers of the state. In other cases, the clerks of courts, where the reports have been made, have failed to transmit to the auditor copies of their respective registers, as required by law.

With a determination to execute the law, I have refused commissions to all commissioners of the revenue who have failed to report, and where reports have been made, and the clerks have neglected to transmit copies to this department. I have, in every case, instructed a prosecution to recover the penalty prescribed by law.

This rigid determination has brought about an improvement in the performance of the duties appertaining to the system of registration, which may be noticed when reference is had to the former reports in connection with this.

The returns transmitted are in most cases reliable, and possess many useful properties and from which many practical problems may be solved; but their value, it must be apparent, is impaired by the omissions of other returns from the same geographical locality. By the exercise of a discriminating judgment, imperfect as the returns appear, they furnish the foundation for valuable deductions as representative truths.

The number of inhabitants in the several counties and corporations, and in the state, is an essential element in computation connected with births, marriages and deaths, as well as numerous other points in passing history; and it is a subject of regret that the legislature has so long failed to provide for carrying into effect the 4th article of the constitution, which requires the general assembly, at intervals of five years from the dates of the returns of the census of the United States to cause to be taken a census and such statistics as may be prescribed by law. To obviate the difficulties arising from a want of a census, I have caused

propagation or natural increase moves in a geometrical ratio, and may be
 l by the excess of births over deaths in any given space of time, and is
 le of calculation under the same rules as capital at compound interest,
 of increase being taken as the rate of interest. Any increase above this
 t be caused by immigration.

counties from which returns have been received, it appears that the
 f births in the whole population from the years 1853 to 1858, both in-
 was as follows:

Births in 1853,	-	-	-	36,700	
" 1854,	-	-	-	32,503	
" 1855,	-	-	-	37,130	
" 1856,	-	-	-	40,502	
" 1857,	-	-	-	39,894	
" 1858,	-	-	-	40,992	
				<u>227,721</u>	
Deaths for 1853,	-	-	-	17,599	
" 1854,	-	-	-	16,583	
" 1855,	-	-	-	18,308	
" 1856,	-	-	-	16,230	
" 1857,	-	-	-	16,671	
" 1858,	-	-	-	15,984	
				<u>101,375</u>	
					<u>126,346</u>
Excess of births over deaths,					
and increase of births over deaths for the years 1851, 1852					
1859, not given in the above table of returns,					63,173
Increase from 1851 to 1859, both inclusive,					189,519
Excess between increase on this account and the estimated in-					
crease of population found elsewhere, which must arise from					
immigration over emigration,					46,954
					<u>236,473</u>
Total increase,					<u>236,473</u>

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ABSTRACT

Returns received of Marriages in the State of Virginia for the year 1857.

		Total No. of Marriages.	OCCUPATION OF HUSBANDS.														Occupation not given.
		Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army Officers.	Civil Engineers.	Miscellaneous.		
-	25	18	-	-	-	2	4	-	-	-	-	-	-	-	-	1	
-	20	10	2	-	1	-	3	-	-	-	-	-	-	-	-	3	
-	87	45	5	-	4	-	20	-	-	-	4	-	-	-	-	9	
-	75	25	1	-	4	1	6	-	-	-	-	-	-	-	-	38	
-	58	20	1	-	-	9	5	2	-	-	-	9	-	-	-	12	
-	30	18	2	-	-	-	7	-	-	-	-	-	-	-	-	3	
-	142	72	11	-	1	13	34	3	-	-	2	-	-	-	-	6	
-	22	14	1	-	1	-	6	-	-	-	-	-	-	-	-	-	
-	33	15	2	1	2	-	1	-	-	-	-	-	-	-	-	2	
-	68	28	5	-	1	4	19	-	-	-	-	-	-	-	-	6	
-	26	8	-	-	-	7	9	1	-	-	1	-	-	-	-	-	
-	26	19	-	-	1	-	3	1	-	-	-	-	-	-	-	-	
-	64	37	4	-	-	-	20	-	1	-	1	-	-	-	-	1	
-	23	15	-	1	-	-	4	-	-	-	-	-	-	-	-	-	
-	33	23	1	1	-	-	4	1	-	-	-	-	-	-	-	1	
-	63	38	2	-	-	1	7	1	-	-	1	-	-	-	-	11	
-	15	11	2	-	-	-	2	-	-	-	-	-	-	-	-	-	
-	19	16	-	-	-	-	3	-	-	-	-	-	-	-	-	-	
-	43	28	2	1	2	1	5	1	-	-	-	-	-	-	-	3	
-	12	3	-	-	-	3	3	-	-	-	-	-	-	-	-	2	
-	17	5	2	-	2	-	6	1	-	-	-	-	-	-	-	-	
-	20	13	2	-	1	-	2	-	-	-	-	-	-	-	-	2	
-	63	31	5	-	3	7	13	-	-	-	-	-	-	-	-	-	
-	51	42	-	1	-	3	5	-	-	-	-	-	-	-	-	-	
-	92	8	4	-	1	6	26	-	2	-	-	-	-	-	-	3	
-	38	16	3	1	2	-	9	-	-	-	-	-	-	1	-	42	
-	13	6	2	-	-	-	2	1	1	-	-	-	-	-	-	6	
-	16	12	2	-	-	-	2	-	-	-	-	-	-	-	-	-	
-	28	20	-	-	-	2	4	-	-	-	-	-	-	-	-	2	
-	38	22	1	1	3	-	7	2	1	-	-	1	-	-	-	-	
-	21	2	-	2	-	-	8	-	-	-	-	2	-	-	-	7	
-	33	17	2	-	-	1	5	1	1	-	-	-	-	-	-	6	
-	44	38	1	-	-	-	4	-	-	-	-	-	-	-	-	1	
-	100	78	3	-	1	-	11	-	-	-	1	-	-	-	-	6	
-	62	31	5	-	-	3	20	-	-	-	-	-	-	-	-	3	
-	46	43	1	-	-	-	2	-	-	-	-	-	-	-	-	-	
-	27	12	2	-	-	1	5	-	-	-	-	-	-	2	-	5	
-	46	40	-	1	-	-	2	2	-	-	-	-	-	-	-	-	
-	97	61	5	-	-	7	14	2	-	-	1	-	-	-	-	7	
-	13	9	-	-	-	-	3	-	-	-	-	-	-	-	-	-	
-	6	4	1	-	1	-	-	-	-	-	-	-	-	-	-	-	
-	46	31	1	-	1	7	6	-	-	-	-	-	-	-	-	-	

	Total No. of Marriages	OCCUPATION OF HUSBANDS								
		Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.
Gilmer,	21	19	1	-	-	-	1	-	-	-
Gloucester,	54	19	7	-	-	15	9	-	-	-
Goochland,	29	17	2	-	1	-	5	2	2	-
Halifax,	56	30	2	1	1	-	13	-	-	-
Hampshire,	59	28	1	1	1	6	7	-	-	-
Hancock,	10	6	-	-	-	2	2	-	-	-
Hanover,	45	26	1	-	1	7	6	-	-	-
Hardy,	52	41	1	-	-	1	8	-	-	-
Harrison,	124	91	3	-	1	5	18	-	2	-
Henrico,	104	-	10	-	-	10	31	3	6	-
Henry,	33	25	-	-	1	-	4	1	-	-
Highland,	20	15	-	-	1	-	3	-	1	-
Isle of Wight,	33	24	-	-	-	1	7	-	-	-
Jackson,	53	37	-	1	1	-	11	-	-	-
James City,	10	3	-	-	1	1	3	1	-	-
Jefferson,	71	10	4	1	1	1	11	1	1	-
Kanawha,	117	61	4	1	-	18	22	-	-	-
King George,	17	12	-	-	-	1	2	-	1	-
King & Queen,	57	29	5	-	1	2	14	1	-	-
King William,	34	19	2	-	2	2	6	-	-	-
Lancaster,	17	11	-	-	1	-	2	-	-	-
Lee,	35	34	1	-	-	-	-	-	-	-
Lewis,	62	47	-	-	1	-	11	1	-	-
Logan.										
Loudoun,	57	34	2	-	2	4	11	-	-	-
Louisa,	46	23	1	-	-	-	15	1	2	-
Lunenburg,	20	10	-	1	1	1	5	-	-	-
Madison,	52	33	5	1	2	-	8	2	-	-
Marion,	102	61	1	-	-	11	12	-	1	-
Marshall,	48	29	3	-	-	-	8	-	-	-
Mason,	57	37	3	-	-	-	8	1	1	-
Matthews.										
Mecklenburg,	56	32	4	-	3	-	4	-	4	-
Mercer,	51	46	-	-	3	-	-	1	-	-
Middlesex,	16	5	-	-	1	1	4	-	-	-
McDowell.										
Monongalia,	49	32	-	1	-	-	12	-	1	-
Monroe,	79	61	-	-	-	2	10	3	-	-
Montgomery,	38	21	1	1	-	-	11	-	-	-
Morgan,	18	10	1	-	-	3	3	-	-	-
Nansemond,	47	33	5	-	3	-	4	-	-	-
Nelson,	40	11	1	1	1	1	6	1	1	-
New Kent,	23	19	-	2	-	-	2	-	-	-
Nicholas,	37	36	-	-	-	-	-	1	-	-
Norfolk county,	118	8	5	1	3	19	50	-	3	-
Northampton,	26	12	2	-	1	2	-	-	-	-
Northumberland,	38	17	2	-	-	6	4	1	-	-
Nottoway,	13	6	-	-	1	2	4	-	-	-
Orange,	36	10	2	1	1	-	11	5	-	-
Ohio,	214	33	4	1	-	66	70	-	8	-
Page,	37	18	-	-	-	5	10	1	-	-
Patrick,	61	53	1	-	1	-	3	-	-	-
Pleasants,	15	12	1	-	-	-	2	-	-	-
Pendleton,	55	48	1	-	1	-	5	-	-	-
Preston,	90	54	2	-	-	6	17	2	1	-
Pittsylvania,	80	50	3	2	2	-	14	1	-	-
Pocahontas,	32	29	-	-	-	1	1	-	-	-
Powhatan,	21	9	-	-	-	-	3	-	-	-
Prince Edward,	35	13	4	-	3	-	3	2	1	-

	Total No. of Marriages.	OCCUPATION OF HUSBANDS.														Occupation not given.
		Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army Officers.	Civil Engineers.	Miscellaneous.	
George, .	10	5	1	-	-	-	3	-	-	-	-	-	-	-	-	1
Anne, .	26	19	1	-	1	-	1	-	-	-	-	1	-	-	-	3
William, .	24	12	-	-	-	4	5	2	-	-	-	-	-	-	1	
	24	15	-	-	-	2	5	-	-	-	-	-	-	-	2	
	34	25	1	-	-	-	8	-	-	-	-	-	-	-	-	
	33	28	-	-	-	1	4	-	-	-	-	-	-	-	-	
	49	37	1	1	-	2	7	-	-	-	1	-	-	-	-	
nnock, .	34	25	1	-	1	1	6	-	-	-	-	-	-	-	-	
d, .	31	20	1	-	-	2	3	-	-	-	2	1	-	-	2	
	40	31	1	1	-	-	3	-	-	-	-	-	-	-	4	
	42	38	-	-	-	-	2	-	1	-	-	-	-	-	1	
	40	23	2	-	1	2	10	-	-	-	-	-	-	-	2	
ge, .	99	54	5	1	1	3	26	2	-	-	-	-	-	-	7	
ham, .	179	104	3	-	2	3	43	-	2	-	4	-	-	-	18	
	31	26	1	-	-	-	4	-	-	-	-	-	-	-	-	
	25	15	1	-	-	5	2	-	-	-	-	-	-	-	2	
oah, .	114	46	4	2	1	7	35	-	1	-	-	-	-	-	18	
	47	43	-	-	1	-	2	1	-	-	-	-	-	-	-	
ania, .	33	18	-	-	1	-	6	1	2	-	1	-	-	-	4	
pton, .	45	27	3	-	2	-	8	1	1	-	-	-	-	-	3	
	18	7	2	2	-	-	3	-	-	-	-	-	-	-	4	
	13	9	-	-	2	-	1	-	-	-	1	-	-	-	-	
	55	36	-	-	-	7	7	-	-	-	-	-	-	-	5	
	100	77	2	-	2	-	8	-	-	-	-	-	-	-	11	
	14	14	-	-	-	-	-	-	-	-	-	-	-	-	-	
	44	34	2	-	-	-	7	-	-	-	-	-	-	-	1	
	57	51	2	-	1	-	2	-	-	-	-	-	-	-	1	
	26	14	-	-	-	6	4	1	-	-	1	-	-	-	-	
	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	
ton, .	78	48	-	-	4	4	15	2	-	-	1	-	-	-	4	
	50	49	-	-	-	-	1	-	-	-	-	-	-	-	-	
eland, .	44	14	-	-	2	-	12	-	1	-	1	2	-	-	12	
	30	27	1	-	-	-	5	-	-	-	1	-	-	-	2	
	31	29	-	-	-	-	1	1	-	-	-	-	-	-	-	
	37	28	5	-	-	-	4	-	-	-	-	-	-	-	-	
	59	37	1	-	-	5	14	-	-	-	-	-	-	-	2	
	17	17	-	-	-	-	-	-	-	-	-	-	-	-	-	
	62	30	3	-	-	5	19	-	2	-	-	-	-	1	2	
	11	-	-	-	-	-	1	-	-	-	-	2	-	-	8	
	1	1	-	-	-	-	-	-	-	-	-	-	-	-	-	
rsburg, .	38	2	8	-	1	3	17	-	-	-	-	7	-	-	-	
rg, .	55	-	12	1	-	-	19	-	2	-	-	-	-	-	21	
city, .	118	8	11	2	1	10	45	-	1	-	3	9	-	-	28	
rg, .	60	9	10	-	3	5	15	-	5	-	3	1	1	-	8	
d city, .	160	9	28	2	4	13	54	-	6	-	1	1	-	-	14	34
	11	2	1	-	1	3	4	-	-	-	-	-	-	-	-	
	7	-	-	-	-	-	4	-	-	-	2	1	-	-	-	
burg, .	6	4	1	-	-	-	1	-	-	-	-	-	-	-	-	
ter, .																
	6797	3692	296	39	108	373	1283	62	68	-	51	55	3	5	591	171

Date	Description	Debit	Credit	Balance
Jan 1	Balance forward			100.00
Jan 5	Received from A. B.		50.00	150.00
Jan 10	Paid to C. D.	25.00		125.00
Jan 15	Received from E. F.		75.00	200.00
Jan 20	Paid to G. H.	10.00		190.00
Jan 25	Received from I. J.		30.00	220.00
Jan 30	Paid to K. L.	15.00		205.00
Feb 5	Received from M. N.		40.00	245.00
Feb 10	Paid to O. P.	20.00		225.00
Feb 15	Received from Q. R.		60.00	285.00
Feb 20	Paid to S. T.	12.00		273.00
Feb 25	Received from U. V.		25.00	298.00
Feb 28	Paid to W. X.	8.00		290.00
Mar 5	Received from Y. Z.		15.00	305.00
Mar 10	Paid to A. B.	5.00		300.00
Mar 15	Received from C. D.		10.00	310.00
Mar 20	Paid to E. F.	3.00		307.00
Mar 25	Received from G. H.		2.00	309.00
Mar 30	Paid to I. J.	1.00		308.00
Apr 5	Received from K. L.		1.00	309.00
Apr 10	Paid to M. N.	0.50		308.50
Apr 15	Received from O. P.		0.50	309.00
Apr 20	Paid to Q. R.	0.50		308.50
Apr 25	Received from S. T.		0.50	309.00
Apr 30	Paid to U. V.	0.50		308.50
May 5	Received from W. X.		0.50	309.00
May 10	Paid to Y. Z.	0.50		308.50
May 15	Received from A. B.		0.50	309.00
May 20	Paid to C. D.	0.50		308.50
May 25	Received from E. F.		0.50	309.00
May 30	Paid to G. H.	0.50		308.50
Jun 5	Received from I. J.		0.50	309.00
Jun 10	Paid to K. L.	0.50		308.50
Jun 15	Received from M. N.		0.50	309.00
Jun 20	Paid to O. P.	0.50		308.50
Jun 25	Received from Q. R.		0.50	309.00
Jun 30	Paid to S. T.	0.50		308.50
Jul 5	Received from U. V.		0.50	309.00
Jul 10	Paid to W. X.	0.50		308.50
Jul 15	Received from Y. Z.		0.50	309.00
Jul 20	Paid to A. B.	0.50		308.50
Jul 25	Received from C. D.		0.50	309.00
Jul 30	Paid to E. F.	0.50		308.50
Aug 5	Received from G. H.		0.50	309.00
Aug 10	Paid to I. J.	0.50		308.50
Aug 15	Received from K. L.		0.50	309.00
Aug 20	Paid to M. N.	0.50		308.50
Aug 25	Received from O. P.		0.50	309.00
Aug 30	Paid to Q. R.	0.50		308.50
Sep 5	Received from S. T.		0.50	309.00
Sep 10	Paid to U. V.	0.50		308.50
Sep 15	Received from W. X.		0.50	309.00
Sep 20	Paid to Y. Z.	0.50		308.50
Sep 25	Received from A. B.		0.50	309.00
Sep 30	Paid to C. D.	0.50		308.50
Oct 5	Received from E. F.		0.50	309.00
Oct 10	Paid to G. H.	0.50		308.50
Oct 15	Received from I. J.		0.50	309.00
Oct 20	Paid to K. L.	0.50		308.50
Oct 25	Received from M. N.		0.50	309.00
Oct 30	Paid to O. P.	0.50		308.50
Nov 5	Received from Q. R.		0.50	309.00
Nov 10	Paid to S. T.	0.50		308.50
Nov 15	Received from U. V.		0.50	309.00
Nov 20	Paid to W. X.	0.50		308.50
Nov 25	Received from Y. Z.		0.50	309.00
Nov 30	Paid to A. B.	0.50		308.50
Dec 5	Received from C. D.		0.50	309.00
Dec 10	Paid to E. F.	0.50		308.50
Dec 15	Received from G. H.		0.50	309.00
Dec 20	Paid to I. J.	0.50		308.50
Dec 25	Received from K. L.		0.50	309.00
Dec 30	Paid to M. N.	0.50		308.50
Total		1000.00	1000.00	

ABSTRACT

Returns received of Births in the State of Virginia for the year 1857.

	No. Births.	Whites.	COLORED.		SEX.		BORN.	
			Free.	Slaves.	Male.	Female.	Alive.	Dead.
-	35	29	-	6	22	13	29	6
-	311	55	2	254	152	159	307	4
-	757	265	2	490	380	377	750	7
-	390	176	10	204	197	193	385	5
-	240	110	10	120	108	132	230	10
-	214	79	-	135	137	77	207	7
-	622	490	3	129	325	297	597	25
-	349	343	5	1	170	179	346	3
-	140	105	-	35	72	68	138	2
-	139	134	-	5	76	63	155	4
-	262	238	-	24	128	134	255	7
-	148	146	2	-	74	74	141	7
-	151	143	-	8	77	74	146	5
-	270	187	6	77	106	164	270	
-	415	101	-	314	210	205	408	7
-	383	76	2	305	193	190	370	13
-	274	254	1	19	137	137	272	2
-	113	102	-	11	49	64	110	3
-	117	117	-	-	66	51	116	1
-	467	225	9	233	216	251	458	9
-	138	25	25	88	67	71	136	2
-	219	101	-	118	102	117	217	2
-	479	127	4	348	248	231	465	14
-	671	174	20	477	322	349	655	16
-	134	132	-	2	59	75	134	
-	296	141	3	152	134	162	290	6
-	293	110	2	181	145	148	387	6
-	253	50	2	201	112	141	237	16
-	328	108	10	210	159	169	321	7
-	143	142	-	1	77	66	142	1
-	156	86	5	65	58	98	151	5
-	184	122	2	60	86	98	177	7
-	454	193	2	259	234	230	444	10
-	168	163	-	5	94	74	165	3
-	590	273	4	213	290	300	582	8
-	266	233	4	29	148	118	264	2
-	277	264	-	13	149	128	270	7
-	292	138	-	154	144	148	288	4
-	328	308	-	20	160	168	321	7
-	313	280	3	30	158	155	304	9
-	121	58	1	62	56	65	117	4
-	193	34	-	159	87	106	190	3
-	218	196	-	22	107	111	211	7
-	124	123	-	1	62	62	123	1
-	233	78	-	155	110	123	233	
-	296	77	5	214	161	135	290	6
-	843	288	15	540	411	432	810	33

	No. Births.	Whites.	COLORED.		SEX.		BORN.	
			Free.	Slaves.	Male.	Females.	Alive.	Dead.
Hampshire,	353	333	-	20	181	172	351	2
Hancock,	78	78	-	-	39	39	75	3
Hanover,	490	150	2	338	225	265	484	6
Hardy,	215	194	2	19	115	100	206	10
Harrison,	401	386	-	15	187	214	394	7
Henrico,	285	171	3	111	130	155	280	5
Henry,	239	132	3	104	107	132	233	6
Highland,	134	123	1	10	73	61	131	3
Isle of Wight,	264	130	20	114	129	135	263	1
Jackson,	232	232	-	-	138	94	220	12
James City,	132	32	35	65	69	63	131	1
Jefferson,	265	170	2	93	127	138	263	2
Kanawha,	434	374	3	67	229	205	434	
King George,	179	62	2	115	95	84	176	3
King & Queen,	322	95	2	225	150	172	322	
King William,	284	60	4	220	75	209	278	6
Lancaster,	149	51	-	98	69	80	145	4
Lee,	420	382	2	36	219	201	409	11
Lewis,	246	239	1	6	136	110	244	2
Logan,								
Loudoun,	581	371	35	175	328	253	568	13
Louis,	575	160	-	415	272	283	569	6
Lunenburg,	389	98	-	293	191	198	376	13
Madison,	245	89	-	156	120	125	238	7
Marion,	397	394	2	1	209	188	395	2
Marshall,	161	160	1	-	92	69	161	
Mason,	292	286	-	6	157	135	289	3
Mathews,								
Mecklenburg,	414	100	-	314	197	217	413	1
Mercer,	238	225	-	13	122	116	235	3
Middlesex,	138	61	-	77	63	75	136	2
McDowell,								
Monongalia,	320	320	-	-	163	157	311	9
Monroe,	355	322	-	33	186	169	347	8
Montgomery,	47	46	-	1	23	24	47	
Morgan,	104	104	-	-	49	55	97	7
Nansemond,	357	176	24	157	184	173	344	13
Nelson,	163	87	-	76	99	64	162	1
New Kent,	101	33	5	63	51	50	101	
Nicholas,	170	166	-	4	76	94	166	4
Norfolk county,	422	303	6	113	213	209	416	6
Northampton,	202	71	14	117	96	106	195	7
Northumberland,	140	69	3	63	69	71	139	1
Nottoway,	319	90	4	225	166	153	310	9
Orange,	245	102	-	183	141	144	269	16
Ohio,	642	642	-	-	328	314	642	
Page,	323	274	13	36	155	168	317	6
Patrick,	254	182	-	72	128	126	248	6
Pleasants,	116	116	-	-	58	58	111	5
Pendleton,	206	206	-	-	92	114	199	7
Preston,	352	351	-	1	196	156	344	8
Pittsylvania,	778	339	5	384	377	401	758	20
Pocahontas,	135	127	1	7	67	68	128	7
Powhatan,	284	56	3	225	144	140	281	3
Prince Edward,	327	98	9	222	143	184	325	2
Prince George,	232	41	-	191	108	124	228	2

	No. Births.	Whites.	COLORED.		SEX.		BORN.	
			Free.	Slaves.	Male.	Female.	Alive.	Dead.
Richmond, -	157	72	12	73	70	87	154	3
Ritchie, -	231	231	-	-	112	119	230	1
Roane, -	112	111	-	1	60	52	111	1
Roanoke, -	219	129	1	89	123	96	209	10
Rockbridge, -	543	387	9	147	296	247	531	12
Rockingham, -	709	626	8	75	369	340	696	13
Russell, -	209	194	-	15	112	97	200	9
Stafford, -	162	89	1	72	85	77	155	7
Shenandoah, -	350	332	1	17	176	174	342	8
Scott, -	317	302	-	15	170	147	311	6
Spotsylvania, -	293	80	7	206	136	157	281	12
Southampton, -	277	103	10	164	134	143	269	8
Smyth, -	197	184	-	13	114	83	194	3
Surry, -	101	36	4	61	61	40	100	1
Sussex, -	340	165	20	155	167	173	334	6
Taylor, -	243	236	3	4	102	141	239	4
Tazewell, -	416	384	-	32	203	213	404	12
Tucker, -	54	52	-	2	36	18	54	
Tyler, -	131	131	-	-	80	51	127	4
Upshur, -	217	215	-	2	108	109	210	7
Warren, -	196	143	3	50	99	97	188	8
Warwick, -	54	21	1	32	24	30	52	2
Washington, -	322	289	1	32	159	163	312	10
Wayne, -	254	251	-	3	141	113	251	3
Westmoreland, -	184	52	12	120	90	94	180	4
Wetzel, -	194	194	-	-	102	92	189	5
Wirt, -	114	114	-	-	60	54	114	
Wise, -	146	146	-	-	61	85	142	4
Wood, -	310	309	-	1	168	142	308	2
Wyoming, -	58	58	-	-	30	28	58	
Wythe, -	300	252	-	48	140	160	288	12
York, -	77	41	5	31	46	31	75	2
Danville, -	29	18	-	11	14	15	28	1
Lynchburg, -	104	69	2	33	57	47	103	1
Norfolk city, -	163	140	3	20	90	73	160	3
Petersburg, -	234	160	36	38	124	110	224	10
Richmond city, -	474	370	18	86	240	234	461	13
Staunton, -	36	36	-	-	22	14	34	2
Williamsburg, -	36	13	1	22	18	18	35	1
Winchester, -	93	66	19	8	55	38	92	1
Totals, -	38764	24795	560	13409	19406	19358	37907	857

☞ The counties of Alexandria, Bedford and Essex have reported copies of their respective registers of births and deaths at a period too late to be embraced in this statement.

* Buchanan county was created on the 20th day of February 1858, and the commissioner's office elected in it did not commence until the first day of February 1859. The commissioner of Tazewell was required by law to perform all the duties appertaining to the office. He has failed to report for this county.

† Clay county was created 29th March 1859. The term of the office of the commissioner elected for this

ABSTRACT

Returns received of Deaths in the State of Virginia for the year 1857.

	No. Deaths.	Whites.	COLORED.		SEX.	
			Free.	Slaves.	Male.	Female.
-	14	7	1	6	9	5
-	195	50	-	145	97	98
-	359	150	3	206	162	197
-	150	66	3	81	71	79
-	132	60	16	56	51	81
-	144	59	-	85	75	69
-	202	160	2	40	99	103
-	73	71	2	-	32	41
-	36	17	1	18	21	15
-	73	71	-	2	34	39
-	128	101	1	26	63	65
-	41	39	-	2	16	25
-	31	30	-	1	16	15
-	123	77	1	45	58	65
-	210	58	-	152	109	101
-	163	35	1	127	81	82
-	91	87	-	4	45	46
-	47	40	-	7	24	23
-	32	32	-	-	17	15
-	173	67	-	106	80	93
-	82	19	15	48	40	42
-	118	52	-	66	58	60
-	209	54	1	154	109	100
-	381	119	15	247	166	215
-	47	44	-	3	23	24
-	209	106	1	102	101	108
-	101	26	-	75	62	39
-	196	50	3	143	97	99
-	191	57	5	129	94	97
-	36	36	-	-	17	19
-	117	53	3	61	53	64
-	81	55	2	24	47	34
-	264	109	2	153	134	130
-	18	16	-	2	9	9
-	274	138	1	135	153	121
-	86	57	1	28	45	41
-	52	47	-	5	24	28
-	180	87	-	93	86	94
-	76	72	-	4	34	42
-	91	82	-	9	47	44
-	52	26	-	26	31	21
-	81	13	1	67	51	30
-	67	54	-	13	26	41
-	28	28	-	-	12	16
-	72	32	-	40	28	44
-	163	43	4	116	82	81
-	432	148	-	284	225	207
-	92	79	1	12	48	44

	No. Deaths.	Whites.	(COLORED.)		SEX.	
			Free.	Slaves.	Male.	Female.
Hancock,	35	35	-	-	14	21
Hanover,	214	37	1	176	111	103
Hardy,	48	36	1	11	24	24
Harrison,	124	117	-	7	59	65
Henrico,	121	71	2	48	62	59
Henry,	83	42	-	41	41	42
Highland,	45	36	-	9	16	29
Isle of Wight,	214	117	14	83	124	90
Jackson,	52	52	-	-	22	30
James City,	83	26	18	39	45	38
Jefferson,	88	62	-	26	46	42
Kanawha,	103	84	3	16	58	45
King George,	76	33	-	43	46	30
King & Queen,	114	18	-	96	47	67
King William,	180	27	10	143	83	97
Lancaster,	51	13	-	38	21	30
Lee,	135	123	2	10	64	71
Lewis,	49	44	1	4	22	27
Logan,						
Loudoun,	236	149	17	70	129	107
Louisa,	225	67	-	158	92	133
Lunenburg,	211	52	-	159	94	117
Madison,	88	26	2	60	49	39
Marion,	142	141	-	1	66	76
Marshall,	44	44	-	-	23	21
Mason,	75	67	7	1	39	36
Matthews,						
Mecklenburg,	207	49	-	158	99	108
Mercer,	51	47	-	4	22	29
Middlesex,	58	50	-	28	19	39
McDowell,						
Monongalia,	136	135	1	-	70	66
Monroe,	93	86	1	6	44	49
Montgomery,	28	17	-	11	15	13
Morgan,	65	61	-	4	38	27
Nansemond,	253	113	14	126	130	123
Nelson,	71	30	-	41	35	36
New Kent,	48	9	-	39	25	23
Nicholas,	48	46	-	2	15	33
Norfolk county,	241	172	5	64	118	123
Northampton,	141	45	11	85	64	77
Northumberland,	56	28	1	27	26	30
Nottoway,	131	17	1	113	57	74
Orange,	135	43	-	92	71	64
Ohio,	442	435	6	1	227	215
Page,	120	99	1	20	66	54
Patrick,	107	71	-	36	47	60
Pleasants,	36	36	-	-	18	18
Pendleton,	58	52	1	5	21	37
Preston,	146	145	-	1	77	69
Pittsylvania,	360	129	5	226	166	194
Pocahontas,	38	35	1	2	21	17
Powhatan,	154	36	-	118	91	63
Prince Edward,	155	54	1	100	75	80
Prince George,	118	34	-	84	63	55
Prince-ess Anne,						
Prince William,	138	82	7	49	68	70
Pulaski,	43	20	-	23	19	24
Putnam,	59	52	-	7	27	32
Raleigh,	30	29	-	1	15	15
Randolph,	36	33	1	2	16	20

	No. Deaths.	Whites.	COLORED.		SEX.	
			Free.	Slaves.	Male.	Female.
-	55	52	-	3	29	26
-	14	14	-	-	6	8
-	94	52	1	41	44	50
ge,	223	143	3	77	121	102
am,	218	186	8	24	115	103
-	42	35	1	6	22	20
-	47	31	2	14	30	17
ah,	128	120	-	8	52	76
-	84	76	2	6	33	51
nia,	194	63	5	126	107	87
ton,	208	100	11	97	97	111
-	59	55	-	4	31	28
-	65	18	4	43	40	25
-	197	47	12	138	91	106
-	65	63	-	2	26	39
-	67	51	1	15	30	37
-	9	9	-	-	6	3
-	61	61	-	-	27	34
-	55	53	-	2	28	27
-	83	64	1	18	36	47
-	43	9	-	34	21	22
on,	139	121	-	18	56	83
-	90	89	-	1	49	41
oland,	66	22	-	44	34	32
-	33	33	-	-	13	20
-	21	21	-	-	11	10
-	37	37	-	-	22	15
-	105	105	-	-	59	46
-	12	11	-	1	7	5
-	68	54	-	14	29	39
-	47	28	-	19	27	20
-	17	4	-	13	9	8
sburg.	62	39	-	23	40	22
g,	84	65	-	19	45	39
ity,	418	220	54	144	203	215
g,	277	218	10	49	146	131
city,	32	18	2	12	17	15
-	-	-	-	-	-	-
urg,	26	11	2	13	12	14
er,	37	29	3	5	23	14
Totals,	16575	9257	349	6969	8187	8388

1900		1901		1902		1903		1904		1905		1906		1907		1908		1909		1910		1911		1912		1913		1914		1915		1916		1917		1918		1919		1920		1921		1922		1923		1924		1925		1926		1927		1928		1929		1930		1931		1932		1933		1934		1935		1936		1937		1938		1939		1940		1941		1942		1943		1944		1945		1946		1947		1948		1949		1950		1951		1952		1953		1954		1955		1956		1957		1958		1959		1960		1961		1962		1963		1964		1965		1966		1967		1968		1969		1970		1971		1972		1973		1974		1975		1976		1977		1978		1979		1980		1981		1982		1983		1984		1985		1986		1987		1988		1989		1990		1991		1992		1993		1994		1995		1996		1997		1998		1999		2000		2001		2002		2003		2004		2005		2006		2007		2008		2009		2010		2011		2012		2013		2014		2015		2016		2017		2018		2019		2020		2021		2022		2023		2024		2025		2026		2027		2028		2029		2030		2031		2032		2033		2034		2035		2036		2037		2038		2039		2040		2041		2042		2043		2044		2045		2046		2047		2048		2049		2050		2051		2052		2053		2054		2055		2056		2057		2058		2059		2060		2061		2062		2063		2064		2065		2066		2067		2068		2069		2070		2071		2072		2073		2074		2075		2076		2077		2078		2079		2080		2081		2082		2083		2084		2085		2086		2087		2088		2089		2090		2091		2092		2093		2094		2095		2096		2097		2098		2099		2100		2101		2102		2103		2104		2105		2106		2107		2108		2109		2110		2111		2112		2113		2114		2115		2116		2117		2118		2119		2120		2121		2122		2123		2124		2125		2126		2127		2128		2129		2130		2131		2132		2133		2134		2135		2136		2137		2138		2139		2140		2141		2142		2143		2144		2145		2146		2147		2148		2149		2150		2151		2152		2153		2154		2155		2156		2157		2158		2159		2160		2161		2162		2163		2164		2165		2166		2167		2168		2169		2170		2171		2172		2173		2174		2175		2176		2177		2178		2179		2180		2181		2182		2183		2184		2185		2186		2187		2188		2189		2190		2191		2192		2193		2194		2195		2196		2197		2198		2199		2200		2201		2202		2203		2204		2205		2206		2207		2208		2209		2210		2211		2212		2213		2214		2215		2216		2217		2218		2219		2220		2221		2222		2223		2224		2225		2226		2227		2228		2229		2230		2231		2232		2233		2234		2235		2236		2237		2238		2239		2240		2241		2242		2243		2244		2245		2246		2247		2248		2249		2250		2251		2252		2253		2254		2255		2256		2257		2258		2259		2260		2261		2262		2263		2264		2265		2266		2267		2268		2269		2270		2271		2272		2273		2274		2275		2276		2277		2278		2279		2280		2281		2282		2283		2284		2285		2286		2287		2288		2289		2290		2291		2292		2293		2294		2295		2296		2297		2298		2299		2300		2301		2302		2303		2304		2305		2306		2307		2308		2309		2310		2311		2312		2313		2314		2315		2316		2317		2318		2319		2320		2321		2322		2323		2324		2325		2326		2327		2328		2329		2330		2331		2332		2333		2334		2335		2336		2337		2338		2339		2340		2341		2342		2343		2344		2345		2346		2347		2348		2349		2350		2351		2352		2353		2354		2355		2356		2357		2358		2359		2360		2361		2362		2363		2364		2365		2366		2367		2368		2369		2370		2371		2372		2373		2374		2375		2376		2377		2378		2379		2380		2381		2382		2383		2384		2385		2386		2387		2388		2389		2390		2391		2392		2393		2394		2395		2396		2397		2398		2399		2400		2401		2402		2403		2404		2405		2406		2407		2408		2409		2410		2411		2412		2413		2414		2415		2416		2417		2418		2419		2420		2421		2422		2423		2424		2425		2426		2427		2428		2429		2430		2431		2432		2433		2434		2435		2436		2437		2438		2439		2440		2441		2442		2443		2444		2445		2446		2447		2448		2449		2450		2451		2452		2453		2454		2455		2456		2457		2458		2459		2460		2461		2462		2463		2464		2465		2466		2467		2468		2469		2470		2471		2472		2473		2474		2475		2476		2477		2478		2479		2480		2481		2482		2483		2484		2485		2486		2487		2488		2489		2490		2491		2492		2493		2494		2495		2496		2497		2498		2499		2500		2501		2502		2503		2504		2505		2506		2507		2508		2509		2510		2511		2512		2513		2514		2515		2516		2517		2518		2519		2520		2521		2522		2523		2524		2525		2526		2527		2528		2529		2530		2531		2532		2533		2534		2535		2536		2537		2538		2539		2540		2541		2542		2543		2544		2545		2546		2547		2548		2549		2550		2551		2552		2553		2554		2555		2556		2557		2558		2559		2560		2561		2562		2563		2564		2565		2566		2567		2568		2569		2570		2571		2572		2573		2574		2575		2576		2577		2578		2579		2580		2581		2582		2583		2584		2585		2586		2587		2588		2589		2590		2591		2592		2593		2594		2595		2596		2597		2598		2599		2600		2601		2602		2603		2604		2605		2606		2607		2608		2609		2610		2611		2612		2613		2614		2615		2616		2617		2618		2619		2620		2621		2622		2623		2624		2625		2626		2627		2628		2629		2630		2631		2632		2633		2634		2635		2636		2637		2638		2639		2640		2641		2642		2643		2644		2645		2646		2647		2648		2649		2650		2651		2652		2653		2654		2655		2656		2657		2658		2659		2660		2661		2662		2663		2664		2665		2666		2667		2668		2669		2670		2671		2672		2673		2674		2675		2676		2677		2678		2679		2680		2681		2682		2683		2684		2685		2686		2687		2688		2689		2690		2691		2692		2693		2694		2695		2696		2697		2698		2699		2700		2701		2702		2703		2704		2705		2706		2707		2708		2709		2710		2711		2712		2713		2714		2715		2716		2717		2718		2719		2720		2721		2722		2723		2724		2725		2726		2727		2728		2729		2730		2731		2732		27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A STATEMENT

Aggregate Population, arranged by Districts, designating Whites, Free
s and Slaves, according to the Census of 1850, and showing the Pro-
of Births, Deaths and General Increase in 1857, as compared with that
in the aggregate.

TRANS-ALLEGHANY DISTRICT—(Northwestern Virginia).

ES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '57, as compared with the Census of 1850.	Proport'n of Deaths in '57, as compared with the Census of 1850.	Show'g the general increase of popula- tion in the County for 1857.
-	9005	8671	221	113			
-	4212	4123	-	89	3.3 p. ct. or 1 in 30	1.7 p. ct. or 1 in 59	1.6 p. ct. or 1 in 62
-	5054	4923	100	31	2.9 " " " 34	8 " " " 125	2.1 " " " 48
-	6299	5904	6	389	4.3 " " " 23	1.4 " " " 71	
-	2750	2719	-	31	5.2 " " " 19	1.3 " " " 77	3.9 " " " 26
-	3475	3403	-	72	4. " " " 25	.8 " " " 125	3.2 " " " 31
-	4050	4040	7	3	1.9 " " " 53	.8 " " " 125	1.1 " " " 91
-	11728	11214	26	488	3.4 " " " 29	1. " " " 100	2.4 " " " 42
-	6544	6480	11	53	3.5 " " " 28	.8 " " " 125	2.7 " " " 37
-	15353	12002	211	3140	2.8 " " " 36	.6 " " " 166	2.2 " " " 45
-	10031	9621	42	368	2.4 " " " 42	.5 " " " 200	1.9 " " " 53
-	10552	10438	20	94	3.8 " " " 26	1.3 " " " 77	2.5 " " " 40
-	10138	10050	39	49	1.6 " " " 62	4. " " " 250	1.2 " " " 83
-	7539	6843	49	647	3.8 " " " 26	1. " " " 100	2.8 " " " 36
-	12387	12092	119	176	2.5 " " " 40	1.1 " " " 91	1.4 " " " 71
-	3963	3889	1	73	4.3 " " " 23	1.2 " " " 83	3.1 " " " 32
-	18006	17607	235	164	3.5 " " " 28	2.4 " " " 42	1.1 " " " 91
-	11708	11574	47	87	3. " " " 33	1.2 " " " 83	1.8 " " " 55
-	3598	3308	23	267	3.7 " " " 27	1. " " " 100	2.7 " " " 37
-	5335	4693	10	632	4.2 " " " 24	1. " " " 100	3.2 " " " 31
-	5243	5003	39	201	2.8 " " " 36	.7 " " " 142	2.1 " " " 48
-	3902	3886	-	16	5.9 " " " 17	1.1 " " " 91	4.8 " " " 21
-	5367	5130	69	168	4.5 " " " 22	1.2 " " " 83	3.3 " " " 30
-	5398	5356	4	38	2.4 " " " 42	1.1 " " " 91	1.3 " " " 77
-	4760	4564	7	189	5.3 " " " 18	1.9 " " " 53	3.4 " " " 29
-	4284	4261	6	17	4.5 " " " 22	.8 " " " 125	3.7 " " " 27
-	3353	3319	2	32	5.8 " " " 17	6 " " " 166	5.2 " " " 19
-	9450	9008	69	373	3.3 " " " 20	1.1 " " " 91	2.2 " " " 45
-	203484	194121	1363	8000	3.7 p. ct. or 1 in 27	1.2 p. ct. or 1 in 83	2.5 p. ct. or 1 in 40

* Included in Gilmer in 1850.

† Included in Braxton and Nicholas in 1850.

‡ Included in Wood and Ritchie in 1850.

§ Included in Randolph in 1850.

|| Included in Lewis and Barbour in 1850.

TRANS-ALLEGHANY DISTRICT—(Southwest)

COUNTIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '57, as compared with the Census of 1850.	Proportion in '57, as compared with the Census of 1850.
Boone,	3237	3054	-	183	4.6 p. ct. or 1 in 21	1. p. ct.
Buchanan.	-	-	-	-	-	-
Carroll,	5909	5726	29	154	2.2 " "	45 .8 "
Fayette,	3955	3782	17	156	4.2 " "	24 .5 "
Floyd,	6458	6000	15	443	4.2 " "	24 .5 "
Grayson,	6677	6142	36	499	4.9 " "	20 1.1 "
Greenbrier,	10022	8549	156	1317	3.1 " "	32 .9 "
Giles,	6570	5859	54	657	3.3 " "	30 1. "
Lee,	10267	9440	40	787	4.1 " "	24 1.3 "
Logan,	3620	3533	-	87	-	-
Mercer,	4222	4018	27	177	5.6 " "	18 1.2 "
Monroe,	10204	9062	81	1061	3.5 " "	28 .9 "
Montgomery,	8359	6822	66	1471	-	-
McDowell.	-	-	-	-	-	-
Pulaski,	5118	3613	34	1471	3.2 " "	31 .8 "
Raleigh,	1765	1735	7	237	" "	14 1.7 "
Russell,	11919	10867	70	982	1.7 " "	60 .4 "
Scott,	9823	9319	31	473	3.2 " "	31 .9 "
Smyth,	8162	6901	197	1064	2.4 " "	41 .7 "
Tazewell,	9942	8807	75	1060	4.2 " "	24 .7 "
Washington,	14612	12372	109	2131	2.2 " "	45 1. "
Wise.	-	-	-	-	-	-
Wyoming,	1645	1583	1	61	3.5 " "	28 .7 "
Wythe,	12024	9618	221	2185	2.5 " "	40 .6 "
	154510	136802	1266	16442	3.2 p. ct. or 1 in 31	1.8 p. ct.

VALLEY DISTRICT.

IES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '57, as compared with the Census of 1850.	Proport'n of Deaths in '57, as compared with the Census of 1850.	Show'g the general increase of population in the County for 1857.
					1. p. ct. or 1 in 100	4 p. ct. or 1 in 250	7 p. ct. or 1 in 142
-	3515	2763	58	694	1. p. ct. or 1 in 100	4 p. ct. or 1 in 250	7 p. ct. or 1 in 142
-	24592	19024	533	5035	2.6 " " 38	.9 " " 111	1.7 " " 60
-	3426	2436	43	947	4.1 " " 23	1. " " 100	3.1 " " 32
-	11771	9566	249	1956	2.2 " " 45	1. " " 100	1.2 " " 83
-	14906	10749	423	3736	1.8 " " 55	.8 " " 125	1. " " 100
-	7352	3615	123	3614	2.9 " " 34	1.6 " " 62	1.3 " " 77
-	15975	12769	912	2294	2.2 " " 45	.8 " " 125	1.4 " " 71
-	14036	12389	214	1433	2.5 " " 40	.6 " " 166	1.9 " " 52
-	9543	7930	353	1260	2.2 " " 45	.5 " " 200	1.7 " " 60
-	4227	3853	10	364	3.2 " " 31	1. " " 100	2.2 " " 45
-	15357	10476	540	4341	1.7 " " 60	.5 " " 200	1.2 " " 83
-	3557	3431	3	123	2.9 " " 34	1.8 " " 55	1.1 " " 91
-	7600	6332	311	957	4.2 " " 24	1.6 " " 62	2.6 " " 38
-	5795	5443	30	322	3.5 " " 28	1. " " 100	2.5 " " 40
-	8477	5813	154	2510	2.5 " " 40	1.1 " " 90	1.4 " " 71
-	16045	11484	364	4197	3.4 " " 29	1.3 " " 77	2.1 " " 47
-	20294	17496	465	2331	3.5 " " 28	1. " " 100	2.5 " " 40
-	13768	12595	262	911	2.5 " " 40	.9 " " 111	1.6 " " 62
-	6607	4492	367	1748	2.9 " " 34	1.2 " " 83	1.7 " " 60
-	206845	162658	5414	38773	2.7 p. ct. or 1 in 37	1. p. ct. or 1 in 100	1.7 p. ct. or 1 in 60

PIEDMONT DISTRICT.

COUNTIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '57, as compared with the Census of 1850.	Proportion in '57, with 1850.
Albemarle,	25800	11876	586	13338	2.9 p. ct. or 1 in 34	1.4 p. ct.
Amelia,	9770	2794	157	6819	3.2 " "	31.2 " "
Amherst,	12699	6353	393	5953	3. " "	33.1.2 " "
Appomattox,	9193	4210	184	4799	2.3 " "	43.1.5 " "
Bedford,	24080	13556	463	10061	" "	" "
Brunswick,	13894	4895	543	8456	2.7 " "	37.1.2 " "
Buckingham,	13837	5426	250	8161	3. " "	33.1.5 " "
Campbell,	23245	11538	841	10866	2.4 " "	42.1. " "
Charlotte,	13955	4605	362	8988	3.4 " "	29.1.5 " "
Culpeper,	12282	5111	488	6683	2.3 " "	43.8 " "
Cumberland,	9751	3083	339	6329	2.6 " "	88.2. " "
Dinwiddie,	25118	10985	3253	10880	2.2 " "	45.2.4 " "
Fauquier,	20869	9875	644	10350	2.2 " "	45.1.2 " "
Franklin,	17430	11638	66	5726	3.4 " "	29.1.6 " "
Fluvanna,	9487	4539	211	4737	3.1 " "	32.2. " "
Greene,	4400	2667	34	1699	2.7 " "	37.1.2 " "
Goochland,	10352	3854	653	5845	2.8 " "	36.1.6 " "
Halifax,	25962	11006	504	14452	3.2 " "	31.1.6 " "
Henry,	8872	5324	208	3340	2.7 " "	37.1. " "
Loudoun,	22079	15081	1357	5641	2.6 " "	38.1. " "
Louisa,	16691	6423	404	9864	3.4 " "	29.1.3 " "
Lunenburg,	11692	4310	195	7187	3.3 " "	30.1.8 " "
Madison,	9331	4458	149	4724	2.6 " "	38.1. " "
Mecklenburg,	20630	7256	912	12462	2. " "	50.1. " "
Nelson,	12758	6478	138	6142	1.3 " "	77.6 " "
Nottoway,	8437	2251	136	6050	3.8 " "	26.1.6 " "
Orange,	10067	3962	184	5921	2.8 " "	36.1.3 " "
Patrick,	9609	7197	88	2324	2.6 " "	38.1.1 " "
Pittsylvania,	28796	15263	735	12798	2.8 " "	36.1.1 " "
Prince Edward,	11857	4177	488	7192	2.7 " "	37.1.3 " "
Powhatan,	8178	2532	364	5282	3.4 " "	29.1.9 " "
Rappahannock,	9732	5642	296	3814	2. " "	50.8 " "
	470873	218365	15625	236883	2.7 p. ct. or 1 in 37	1.3 p. ct.

TIDE WATER DISTRICT.

TIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '57, as compared with the Census of 1850.	Proport'n of Deaths in '57, as compared with the Census of 1850.	Show'g the general increase of popula- tion in the County for 1857.
	10008	7213	1413	1382			
	17890	9742	3161	4987	1.4 p. ct. or 1 in 71	.7 p. ct. or 1 in 142	.7 p. ct. or 1 in 142
	5200	1664	772	2764	2.6 " "	38 1.6 " "	63 1. " "
	18456	6892	903	10661	3.6 " "	28 2. " "	50 1.6 " "
	17489	8405	468	8616	1.7 " "	59 1.2 " "	83 .5 " "
	10206	3025	419	6762			
City,	4586	2341	97	2148	3.4 " "	29 2.5 " "	40 .9 " "
	10682	6835	597	3250	1.7 " "	59 .8 " "	125 .9 " "
	5639	1731	123	3785	3.4 " "	29 1. " "	100 2.4 " "
	10527	4290	680	5557	2.2 " "	45 .7 " "	142 1.5 " "
	15153	6541	219	8393	3.2 " "	31 1.4 " "	71 1.8 " "
	43572	23800	3663	16109	1.8 " "	55 .9 " "	111 .9 " "
	9356	4727	1234	3395	2.8 " "	36 2.2 " "	45 .6 " "
	4020	1489	663	1868	4. " "	25 2.7 " "	37 1.3 " "
	5971	2303	265	3403	3. " "	33 1.3 " "	77 1.7 " "
	8779	2702	346	5731	3.2 " "	31 2. " "	50 1.2 " "
Queen,	10319	4094	461	5764	3.1 " "	32 1.1 " "	91 2. " "
	4708	1805	263	2640	3. " "	33 1. " "	100 2. " "
	6714	3644	147	2922			
	4394	1903	149	2342	3. " "	33 1.3 " "	77 1.7 " "
	12283	5425	2143	4715	3. " "	33 2. " "	50 1. " "
	6064	2221	433	3410	1.7 " "	59 .8 " "	125 .9 " "
County,	33039	20373	2266	10400	1.8 " "	55 1. " "	100 .8 " "
erland,	7346	3072	519	3755	2. " "	50 .7 " "	142 1.3 " "
on,	7498	3105	745	3648	2.7 " "	37 1.9 " "	.8 " "
ne,	7669	4280	259	3130			
orge,	7596	2670	518	4408	3. " "	33 1.5 " "	66 1.5 " "
liam,	8229	5081	550	2598	3.1 " "	32 1.6 " "	63 1.5 " "
county,	6448	3462	709	2277	2.4 " "	42 1. " "	100 1.4 " "
	8044	4415	318	3311	2. " "	50 .6 " "	166 1.4 " "
on,	13521	5971	1795	5755	2. " "	50 1.5 " "	66 .5 " "
ia,	14911	6903	527	7481	2. " "	50 1.3 " "	77 .7 " "
	5679	2215	985	2479	1.8 " "	55 1.1 " "	91 .7 " "
	10020	3086	942	5992	3.4 " "	29 2. " "	50 1.4 " "
	1546	598	43	905	3.5 " "	28 2.8 " "	36 .7 " "
and,	8080	3410	1113	3557	2.2 " "	45 .8 " "	125 1.4 " "
	4460	1825	454	2181	1.7 " "	59 1. " "	100 .7 " "
	386102	183258	30362	172482	2.1 p. ct. or 1 in 48	1.1 p. ct. or 1 in 91	1.1 p. ct. or 1 in 100

In the foregoing tables it appears that the proportion of marriages, births and deaths in the whole state for the year 1857, as compared with the population, as ascertained by the United States census of 1850, is as follows :

1857 :

Proportion of marriages,	.	.	.	0.5 per cent. or one in	200
" births,	.	.	.	2.8	" " 36
" deaths,	.	.	.	1.2	" " 83
Proportional increase of population in the whole state,				1.6	" " 62

1857—Showing the proportion of marriages, as arranged by geographical districts, for this year :

Northwestern Virginia,	.	.	.	0.8 per cent. or one in	125
Southwestern Virginia,	.	.	.	0.6	" " 166
Valley,	.	.	.	0.6	" " 166
Piedmont,	.	.	.	0.3	" " 333
Tide water,	.	.	.	0.4	" " 250

The above tables show that the proportion of marriages to the whole population, is greatest in the Northwestern district; equal in the Southwestern and Valley; less in the Tidewater, and least in the Piedmont district.

1857—Showing the proportion of births, as arranged by geographical districts, for this year :

Northwestern Virginia,	.	.	.	3.7 per cent. or one in	27
Southwestern Virginia,	.	.	.	3.2	" " 31
Valley,	.	.	.	2.7	" " 37
Piedmont,	.	.	.	2.7	" " 37
Tide water,	.	.	.	2.1	" " 48

The above table shows that the proportion of births to the whole population, is greatest in the Northwestern district; next in the Southwestern; equal in the Valley and Piedmont, and least in the Tidewater.

1857—Showing the proportion of deaths, as arranged by geographical districts, for this year :

Northwestern Virginia,	.	.	.	1.2 per cent. or one in	83
Southwestern Virginia,	.	.	.	0.8	" " 125
Valley,	.	.	.	1.	" " 100
Piedmont,	.	.	.	1.3	" " 77
Tide water,	.	.	.	1.1	" " 91

The above table shows that the proportion of deaths to the whole population, is greatest in the Piedmont district; next in the Northwestern; next in the Tidewater; next in the

ABSTRACT

Returns received of Marriages in the State of Virginia for the year 1858.

	Total No. of Marriages.	OCCUPATION OF HUSBANDS.														Occupation not given.
		Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army Officers.	Civil Engineers.	Miscellaneous.	
y,	35	20	1	-	1	5	4	1	-	-	1	-	-	-	2	-
e,	19	6	4	-	1	-	6	-	-	-	-	-	-	-	2	-
ia.	85	36	6	1	-	7	26	1	-	-	1	-	-	-	7	-
k,	48	21	1	1	-	-	4	1	-	-	-	-	-	-	20	-
to,	66	17	4	-	1	6	8	-	-	-	-	12	-	-	18	-
tox,	24	17	-	-	-	-	6	-	-	-	-	-	-	-	1	-
	116	61	5	2	4	5	26	1	1	-	-	-	-	-	11	-
	17	12	-	-	-	1	2	-	1	-	-	-	-	-	1	-
	60	54	-	-	-	-	3	-	-	-	-	-	-	-	3	-
	71	28	3	-	-	5	24	1	-	-	1	-	-	-	4	5
	24	7	1	-	-	4	10	-	-	-	-	-	-	-	1	1
	30	25	-	-	-	-	4	-	-	-	-	-	-	-	-	1
	66	41	7	1	-	-	6	2	5	-	1	-	-	-	3	-
	8	8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	25	16	-	1	2	-	5	-	-	-	-	-	-	-	1	-
	24	15	1	1	1	-	4	-	-	-	-	-	-	-	2	-
	57	50	1	-	-	1	3	1	1	-	-	-	-	-	-	-
	5	4	-	1	-	-	-	-	-	-	-	-	-	-	-	-
	22	13	1	-	-	-	5	-	1	-	-	-	-	-	2	-
	15	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
City,	33	20	2	1	1	1	8	-	1	-	-	-	-	-	-	-
	14	4	2	-	2	-	5	-	-	-	-	-	-	-	-	-
	13	6	2	1	-	-	2	-	-	-	-	-	-	-	1	1
	35	15	1	-	2	7	5	1	1	-	-	-	-	-	2	-
	61	28	2	1	1	7	12	-	4	-	-	-	-	-	6	-
	33	28	-	-	1	-	4	-	-	-	-	-	-	-	-	-
eld,	87	18	3	-	1	12	20	-	1	-	1	-	-	-	14	17
	54	19	9	-	1	-	14	-	2	1	1	-	-	-	6	1
and,	18	13	2	-	-	-	2	-	-	1	1	-	-	-	-	-
e,	13	7	-	-	-	-	4	-	1	1	-	-	-	-	-	-
e,	41	31	4	-	-	-	5	-	-	-	1	-	-	-	1	3
	33	18	3	-	-	-	8	-	-	-	-	-	-	-	9	-
City,	17	6	-	-	-	-	1	-	-	-	-	-	-	-	2	-
	29	15	2	-	-	2	6	-	-	-	1	-	-	-	-	-
	33	30	-	1	-	-	2	-	-	-	-	-	-	-	-	-
	127	113	2	-	-	-	12	-	-	-	-	-	-	-	-	-
	60	29	9	1	3	1	14	-	-	-	-	-	-	-	3	-
	53	46	1	-	-	-	6	-	-	-	-	-	-	-	-	-
	21	12	2	-	-	-	4	-	-	-	1	-	-	-	2	-
	34	29	1	-	-	-	1	1	-	-	-	-	-	-	2	-
er,	95	67	2	-	-	1	16	-	1	-	-	-	-	-	8	-
	22	16	-	-	-	4	1	1	-	-	-	-	-	-	-	-
ville,	7	3	-	-	-	-	1	1	-	-	-	-	-	-	-	2
	37	24	-	-	1	3	4	-	2	-	-	-	-	-	1	2

		Total No. of Marriages.	OCCUPATION OF HUSBANDS								
			Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.
Gilmer,	-	17	12	-	-	-	-	4	1	-	-
Gloucester,	-	42	20	4	1	-	-	7	-	-	-
Goochland,	-	12	7	-	-	-	-	4	1	-	-
Halifax,	-	82	50	4	-	4	-	13	2	1	-
Hampshire,	-	66	47	-	-	-	9	7	1	1	-
Hancock,	-	18	9	1	-	-	1	6	-	-	-
Hanover,	-	56	30	2	1	3	1	7	1	2	-
Hardy,	-	62	40	4	1	-	2	7	1	1	-
Harrison,	-	101	68	6	-	-	5	16	-	1	-
Henrico,	-	72	9	7	-	-	-	30	1	6	-
Henry,	-	61	44	-	-	-	-	10	1	-	-
Highland,	-	24	19	-	1	1	-	1	-	-	-
Isle of Wight,	-	44	26	3	-	2	-	2	-	-	-
Jackson,	-	78	59	2	-	1	-	11	-	-	-
James City,	-	15	8	-	-	1	-	-	-	-	-
Jefferson,	-	73	22	4	-	2	9	19	-	1	-
Kanawha,	-	114	63	1	2	1	-	30	1	2	-
King George,	-	23	18	1	-	-	-	1	-	-	-
King & Queen,	-	17	3	3	-	1	-	5	-	-	-
King William,	-	25	10	-	-	1	2	5	-	-	-
Lancaster,	-	15	8	1	-	-	-	1	1	1	-
Lee,	-	39	28	3	-	-	1	5	1	1	-
Lewis,	-	44	35	1	-	-	2	5	1	-	-
Logan.											
Loudoun.											
Louisa,	-	39	19	3	1	-	-	9	3	2	-
Lunenburg,	-	37	17	-	-	1	1	14	-	-	-
Madison,	-	18	7	1	1	-	-	5	3	-	-
Marion,	-	94	62	2	-	-	6	11	2	2	-
Marshall,	-	107	72	6	1	-	5	19	-	2	-
Mason,	-	37	24	2	-	-	2	8	-	1	-
Matthews.											
Mecklenburg,	-	43	26	3	2	-	-	6	2	-	-
Mercer,	-	52	47	1	-	-	1	3	-	-	-
Middlesex,	-	38	22	1	1	-	2	5	-	-	-
McDowell,	-	7	7	-	-	-	-	-	-	-	-
Monongalia,	-	56	37	-	-	-	3	11	1	2	-
Monroe,	-	67	46	2	-	1	2	16	-	-	-
Montgomery,	-	33	23	2	-	-	-	6	-	-	-
Morgan.											
Nansemond,	-	47	32	3	-	2	-	5	1	1	-
Nelson,	-	47	20	3	-	3	-	6	-	1	-
New Kent,	-	20	11	1	1	2	-	3	1	-	-
Nicholas,	-	52	41	1	-	-	-	8	-	-	-
Norfolk county,	-	29	1	2	-	-	4	14	-	-	-
Northampton,	-	24	7	2	-	2	-	5	1	1	-
Northumberland,	-	37	16	3	-	-	2	5	-	-	-
Nottoway,	-	16	10	3	-	1	-	2	-	-	-
Orange,	-	27	15	4	-	-	-	5	1	1	-
Ohio,	-	159	17	5	1	-	25	67	3	3	-
Page,	-	38	21	1	-	1	4	10	1	-	-
Patrick.											
Pleasants,	-	15	12	-	-	-	-	3	-	-	-
Pendleton.											
Preston,	-	132	83	3	-	3	14	18	2	-	-
Pittsylvania,	-	70	46	3	-	-	1	12	-	-	-
Pocahontas,	-	17	14	-	-	-	1	1	-	1	-
Powhatan,	-	22	9	1	-	1	-	8	-	-	-
Prince Edward,	-	20	6	1	1	1	-	7	2	-	-

		OCCUPATION OF HUSBANDS.																
		Total No. of Marriages.	Farmers.	Merchants.	Attorneys.	Physicians.	Laborers.	Mechanics.	Teachers.	Clerks.	Agents.	Ministers.	Mariners.	Army Officers.	Civil Engineers.	Miscellaneous.	Occupation not given.	
George,	16	10	-	-	-	1	-	1	-	-	-	-	-	-	-	4		
Anne,	29	19	3	-	-	-	4	1	-	-	-	-	-	-	-	2		
William,	28	14	-	1	1	4	7	-	-	-	-	1	-	-	-	-		
	28	19	1	-	1	-	6	-	-	-	-	-	1	-	-	-	1	
	43	30	1	-	-	-	7	1	-	-	-	-	-	-	-	4		
	37	36	-	-	-	-	-	-	-	-	-	-	-	-	-	1		
	42	39	-	1	2	-	-	-	-	-	-	-	-	-	-	-		
Knock,	45	27	2	-	1	1	10	2	-	-	-	-	-	-	-	2		
	21	12	1	-	-	1	3	-	3	-	-	-	1	-	-	-		
	44	33	1	-	1	-	7	-	-	-	-	-	-	-	-	1	1	
	43	39	1	-	-	-	2	-	-	-	-	-	-	-	-	1		
e,	94	54	3	1	3	2	24	2	-	-	-	3	-	-	-	2		
am,	114	72	2	-	1	1	33	-	1	-	-	-	-	-	-	4		
	69	62	3	-	-	-	4	-	-	-	-	-	-	-	-	-		
	32	25	1	-	-	-	6	-	-	-	-	-	-	-	-	-		
ah,	116	63	1	-	2	6	30	3	1	-	1	-	-	-	-	9		
	110	97	3	-	-	3	6	1	-	-	-	2	-	-	-	-		
ia,	35	22	1	-	2	1	4	1	-	-	-	-	-	-	-	2		
ton,	54	36	1	-	-	2	8	1	1	-	-	-	-	-	-	3	2	
	52	40	2	-	-	-	8	-	-	-	-	-	-	-	-	2		
	21	10	-	1	-	2	7	-	-	-	-	-	-	-	-	-	1	
	22	14	3	1	2	-	2	-	-	-	-	-	-	-	-	-		
	57	31	-	-	-	4	16	-	1	-	-	-	-	-	-	3	2	
	72	65	1	-	2	-	3	1	-	-	-	-	-	-	-	-		
	7	6	-	-	-	-	1	-	-	-	-	-	-	-	-	-		
	44	33	2	-	-	-	9	-	-	-	-	-	-	-	-	-		
	57	47	-	-	-	-	7	2	-	-	-	-	-	-	-	-	1	
	30	19	2	-	-	-	9	-	-	-	-	-	-	-	-	-		
on,	91	59	3	1	-	4	17	-	1	-	-	-	-	-	-	6		
	49	42	1	-	-	-	4	1	-	-	-	1	-	-	-	-		
land,	38	19	2	-	-	-	8	-	-	-	-	-	6	-	-	1	2	
	32	26	-	-	-	-	2	-	-	-	-	-	-	-	-	2	2	
	28	21	1	-	-	-	6	-	-	-	-	-	-	-	-	-		
	37	35	-	-	-	1	1	-	-	-	-	-	-	-	-	-		
	62	39	-	1	-	2	14	-	-	-	-	-	-	-	-	4	2	
	14	13	-	-	-	-	-	-	1	-	-	-	-	-	-	-		
	2	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
	5	4	-	-	-	-	1	-	-	-	-	-	-	-	-	-		
burg,	42	-	7	1	2	1	22	-	1	-	2	4	-	-	-	2		
ty,	49	3	10	-	-	-	13	-	2	1	-	-	-	3	-	17		
ty,	95	4	11	1	2	2	39	-	-	-	-	6	-	-	-	30		
ty,	78	5	16	1	1	4	31	-	4	-	1	-	-	-	-	15		
city,	72	5	6	1	1	-	21	-	6	1	1	-	-	-	-	10	20	
	9	-	-	-	-	4	5	-	-	-	-	-	-	-	-	-		
urg,	7	1	1	-	1	-	2	-	-	-	1	-	-	-	-	1		
er.																		
		6359	3720	283	39	83	224	1200	65	78	6	41	51	-	5	414	150	

TABLE OF CONTENTS									
Page	1	2	3	4	5	6	7	8	9
1	2	3	4	5	6	7	8	9	10
11	12	13	14	15	16	17	18	19	20
21	22	23	24	25	26	27	28	29	30
31	32	33	34	35	36	37	38	39	40
41	42	43	44	45	46	47	48	49	50
51	52	53	54	55	56	57	58	59	60
61	62	63	64	65	66	67	68	69	70
71	72	73	74	75	76	77	78	79	80
81	82	83	84	85	86	87	88	89	90
91	92	93	94	95	96	97	98	99	100

ABSTRACT

Returns received of Births in the State of Virginia for the year 1858.

	No. Births.	Whites.	COLORED.		SEX.		BORN.	
			Free.	Slaves.	Male.	Female.	Alive.	Dead.
-	100	90	1	9	56	44	98	2
-	294	76	8	210	137	157	287	7
-	775	265	9	501	377	398	771	4
(a)	-	-	-	-	-	-	-	-
a. (b)	-	-	-	-	-	-	-	-
-	305	179	6	120	133	172	299	6
-	263	111	5	147	125	138	263	-
ox, -	631	488	7	136	327	304	606	25
-	293	286	5	2	145	148	289	4
-	141	104	-	37	71	70	139	2
-	231	227	-	4	109	122	223	8
(c)	-	-	-	-	-	-	-	-
-	298	272	1	25	160	138	294	4
-	99	98	1	-	40	59	99	-
-	177	173	-	4	99	78	172	5
-	279	203	3	73	146	133	274	5
-	86	86	-	-	48	38	80	6
am, -	299	90	-	209	145	154	299	-
t, -	543	141	25	377	280	263	546	17
-	-	-	-	-	-	-	-	-
-	95	95	-	-	45	50	95	-
-	102	88	1	13	46	56	98	4
-	95	95	-	-	43	52	93	2
(e)	-	-	-	-	-	-	-	-
ity, -	135	48	23	64	76	59	131	4
-	238	115	-	123	104	134	234	4
-	552	162	3	387	229	263	542	10
-	679	189	20	470	337	342	670	9
-	315	309	-	6	145	170	306	9
ld, -	229	110	3	116	106	123	221	8
-	284	108	-	176	139	145	281	3
nd, -	297	41	6	250	130	167	296	11
-	279	101	1	177	140	139	274	5
-	164	162	-	2	101	63	162	2
-	-	-	-	-	-	-	-	-
City, -	181	72	3	106	80	101	179	2
-	159	101	2	56	80	79	156	3
-	561	236	6	319	254	307	552	9
-	176	169	-	7	101	75	171	5
-	644	408	-	236	303	341	631	13
-	288	239	11	38	166	122	284	4
(h)	-	-	-	-	-	-	-	-
-	256	244	-	12	151	105	254	2
r, -	374	343	-	31	205	169	365	9
-	164	85	-	79	83	81	161	3
lle, -	131	35	-	96	61	70	131	-
-	214	194	-	20	109	105	213	1
-	-	-	-	-	-	-	-	-
-	235	83	1	151	117	118	231	4
-	304	81	8	215	129	175	299	5
-	907	323	23	561	455	452	885	22

	No. Births.	Whites.	COLORED.		M
			Free.	Slaves.	
Hampshire, -	375	337	2	36	
Hancock, -	92	92	-	-	
Hanover, -	600	144	-	456	
Hardy, -	253	230	1	22	
Harrison, -	436	418	-	18	
Henrico, -	342	191	6	145	
Henry, -	433	237	10	186	
Highland, -	94	86	-	8	
Isle of Wight, -	276	130	24	122	
Jackson, -	296	294	1	1	
James City, -	111	32	29	50	
Jefferson, -	247	183	1	63	
Kanawha, -	431	395	-	36	
King George, -	181	65	-	116	
King & Queen, -	398	108	12	278	
King William, -	262	60	2	200	
Lancaster, -	173	61	8	104	
Lee, -	405	372	-	33	
Lewis, -	210	210	-	-	
Logan. (j)					
Loudoun. (k)					
Louisa, -	456	134	10	312	
Lunenburg, -	421	110	2	309	
Madison, -	229	100	-	129	
Marion, -	515	513	-	2	
Marshall, -	235	233	-	2	
Mason, -	448	432	1	15	
Matthews. (l)					
Mecklenburg, -	483	121	2	360	
Mercer, -	239	235	-	4	
Middlesex, -	104	41	-	63	
McDowell, -	48	48	-	-	
Monongalia. (m)					
Monroe, -	362	333	2	27	
Montgomery, -	105	80	-	25	
Morgan. (n)					
Nansemond, -	309	148	13	148	
Nelson, -	172	106	1	65	
New Kent, -	130	28	-	102	
Nicholas, -	221	217	-	4	
Norfolk county, -	245	237	2	6	
Northampton, -	190	67	5	118	
Northumberland, -	114	74	1	39	
Nottoway, -	340	63	1	276	
Orange, -	295	110	2	183	
Ohio, -	743	741	2	0	
Page, -	306	251	15	40	
Patrick, -	279	218	1	60	
Pleasants, -	103	103	-	-	
Pendleton, -	230	217	-	13	
Preston, -	487	485	-	2	
Pittsylvania, -	814	418	5	391	
Pocahontas. (o)					
Powhatan, -	305	89	5	211	
Prince Edward, -	358	85	8	265	
Prince George, -	255	70	2	183	
Princess Anne, -	168	93	-	75	
Prince William, -	238	154	6	78	
Pulaski, -	181	129	-	52	
Putnam, -	244	210	1	33	
Raleigh, -	156	155	-	1	
Randolph, -	145	142	-	3	
Rappahannock, -	163	66	1	96	

	No. Births.	Whites.	COLORED.		SEX.		BORN.	
			Free.	Slaves.	Male.	Female.	Alive.	Dead.
d, -	185	101	5	79	99	86	185	
-	198	198	-	-	108	90	194	4
-	220	217	-	3	118	102	212	8
(p)								
ge, -	493	359	7	127	268	225	490	3
am, -	651	587	11	53	383	268	642	9
-	230	218	2	10	117	133	228	2
-	151	73	2	76	63	88	144	7
ah, -	310	296	1	13	177	133	309	1
-	438	420	1	17	215	223	427	11
ania, -	235	56	1	178	113	122	230	5
pton, -	328	149	31	148	152	176	318	10
-	211	197	2	12	104	107	208	3
-	132	49	11	72	63	69	131	1
-	364	92	15	257	177	187	354	10
-	288	286	1	1	162	126	277	11
-	365	328	-	37	167	198	353	12
-	70	68	2	-	35	35	70	
)								
-	234	232	-	2	125	109	234	
-	186	129	3	54	99	87	185	1
-	43	10	1	32	17	26	43	
on, -	324	292	-	32	164	160	316	8
-	268	266	-	2	131	137	268	
eland, -	120	28	2	90	50	70	118	2
-	243	243	-	-	137	106	239	4
-	122	122	-	-	59	63	119	3
-	175	174	-	1	86	89	173	2
-	332	329	2	1	186	146	329	3
g. (r)								
s)								
-	97	51	1	45	54	48	97	
-	40	20	1	19	22	18	37	3
tsburg, -	143	102	14	27	70	73	134	9
g, -	100	68	-	32	49	51	98	2
ity, -	209	177	2	30	110	99	209	
g. (t)								
d city, -	298	242	4	52	165	133	294	4
-	8	8	-	-	3	5	8	
burg, -	39	25	-	14	18	21	37	2
er, -	76	59	12	5	36	40	76	
Totals, -	37249	24097	500	12652	18741	18508	36549	700

NOTES.

- (a) The commissioner has reported, but the clerk has failed to certify a copy of his register.
- (b) The commissioner has returned a list of births and deaths, but the clerk has failed to certify a copy of his register.
- (c) One commissioner has furnished proof of the return of births and deaths, but no information from the other or from the clerk has been received.
- (d) The commissioner has returned a list of births and deaths, but the clerk has failed to certify a copy of his register.
- (e) One commissioner has furnished proof of the return of births and deaths, but no information from the other or from the clerk has been received.
- (f) The commissioner has failed to return his list of births and deaths.
- (g) One commissioner has furnished proof of the return of births and deaths, but no information from the other or from the clerk has been received.
- (h) The commissioner has returned a list of births and deaths, but the clerk has failed to certify a copy of his register.
- (i) The commissioner has returned a list of births and deaths, but the clerk has failed to certify a copy of his register.
- (j) Both commissioners have failed to report.
- (k) One of the commissioners has failed to report. Two have reported.
- (l) The commissioner has furnished proof of the return of births and deaths, but the clerk has failed to certify a copy of his register.
- (m) The commissioners have reported, but the clerk has failed to certify a copy of his register.
- (n) The commissioner has not reported.
- (o) The commissioner has not reported.
- (p) The commissioner has furnished proof of the return of births and deaths, but the clerk has failed to certify a copy of his register.
- (q) The commissioner has furnished proof of the return of births and deaths, but the clerk has failed to certify a copy of his register.
- (r) The commissioner has not reported.
- (s) The commissioners have furnished proof of the return of births and deaths, but the clerk has failed to certify a copy of his register.
- (t) The commissioner has not reported.

NOTE. Since the making out this report, at a period too late to embrace new matter in it, copies of clerks' registers have been returned from the following counties, to wit: Bedford, Essex, Floyd, Fluvanna, Gilmer, Loudoun, Monongalia, Pocahontas, Roanoke, Tyler, Wyoming.

ABSTRACT

Of the Returns received of Deaths in the State of Virginia for the year 1858.

	No. Deaths	Whites.	COLORED.		SEX.	
			Free.	Slaves.	Male.	Female.
Alleghany, . . .	25	21	1	3	11	14
Amelia, . . .	187	36	2	149	82	106
Albemarle, . . .	361	111	2	248	198	163
Amherst.						
Alexandria.						
Accomack, . . .	125	65	10	50	60	65
Appomattox, . . .	133	52	-	81	45	88
Augusta, . . .	184	129	2	53	100	84
Barbour, . . .	55	52	1	2	31	24
Bath, . . .	59	37	-	22	29	30
Braxton, . . .	56	54	-	2	32	24
Bedford.						
Berkeley, . . .	106	77	2	27	42	64
Brooke, . . .	18	18	-	-	8	10
Boone, . . .	51	42	-	9	28	23
Botetourt, . . .	90	58	-	32	39	51
Buchanan, . . .	12	12	-	-	2	10
Buckingham, . . .	151	38	6	108	79	72
Brunswick, . . .	213	50	10	153	110	103
Cabell.						
Clay, . . .	33	33	-	-	14	19
Craig, . . .	22	15	-	7	10	12
Calhoun, . . .	24	24	-	-	14	10
Campbell.						
Charles City, . . .	69	18	17	34	27	42
Clarke, . . .	92	35	1	56	31	61
Charlotte, . . .	217	48	1	168	85	132
Caroline, . . .	295	76	11	208	142	153
Carroll, . . .	123	120	-	3	65	58
Chesterfield, . . .	118	57	4	57	47	71
Culpeper, . . .	100	36	-	64	46	54
Cumberland, . . .	200	31	-	169	98	102
Dinwiddie, . . .	128	44	4	80	66	62
Doddridge, . . .	36	36	-	-	13	23
Essex.						
Elizabeth City, . . .	79	35	3	41	40	39
Fairfax, . . .	62	49	5	8	30	32
Fauquier, . . .	246	93	6	147	118	128
Fayette, . . .	43	39	-	4	20	23
Franklin, . . .	244	140	1	103	110	134
Frederick, . . .	111	88	1	22	53	58
Floyd.						
Fluvanna.						
Grayson, . . .	72	64	-	8	37	35
Greenbrier, . . .	189	161	-	28	97	92
Greene, . . .	63	26	-	37	34	29
Greensville, . . .	54	11	-	43	29	25
Giles, . . .	74	70	-	4	33	41
Gilmer.						
Gloucester, . . .	101	37	-	64	49	52
Goochland, . . .	200	44	8	148	109	91
Halifax, . . .	422	136	6	280	180	242
Hampshire, . . .	141	125	-	16	69	72

	No. Deaths.	Whites.	COLORED.		SEX.	
			Free.	Slaves.	Male.	Female.
Hancock,	24	24	-	-	11	13
Hanover,	239	70	4	165	123	111
Hardy,	48	37	4	7	18	30
Harrison,	119	113	-	6	46	73
Henrico,	172	79	-	93	52	90
Henry,	157	78	2	77	78	79
Highland,	36	33	-	3	16	20
Isle of Wight,	204	123	14	67	87	117
Jackson,	91	91	-	-	59	32
James City,	59	21	21	17	30	29
Jefferson,	88	61	1	26	31	57
Kanawha,	120	102	1	17	58	62
King George,	82	22	-	60	45	37
King & Queen,	211	69	6	136	101	110
King William,	115	18	-	97	63	52
Lancaster,	74	23	2	49	23	51
Lee,	103	94	-	9	52	51
Lewis,	37	36	-	1	23	14
Logan,						
Loudoun,						
Louisa,	245	84	3	158	109	136
Lunenburg,	160	40	1	119	85	75
Madison,	76	-	25	51	30	46
Marion,	112	112	-	-	59	53
Marshall,	61	61	-	-	33	28
Mason,	144	140	1	3	78	66
Matthews,						
Mecklenburg,	150	34	2	114	73	77
Mercer,	29	27	-	2	15	14
Middlesex,	85	24	-	61	30	55
McDowell,	10	10	-	-	6	4
Monongalia,						
Monroe,	116	108	-	8	63	53
Montgomery,	21	19	-	2	10	11
Morgan,						
Nansemond,	198	96	14	88	114	84
Nelson,	87	28	-	59	40	47
New Kent,	97	21	2	74	40	57
Nicholas,	94	92	-	2	26	68
Norfolk county,	80	69	2	9	40	40
Northampton,	106	35	4	67	55	51
Northumberland,	26	14	-	12	10	16
Nottoway,	151	23	1	127	78	73
Orange,	132	42	1	89	69	63
Ohio,	446	443	2	1	239	207
Page,	105	82	5	18	44	61
Patriek,	90	73	1	16	52	38
Pleasants,	29	29	-	-	20	9
Pendleton,	114	107	-	7	51	63
Preston,	123	122	-	1	60	63
Pittsylvania,	409	161	4	244	213	196
Pocahontas,						
Powhatan,	147	30	1	116	86	61
Prince Edward,	162	42	8	112	87	75
Prince George,	115	30	-	85	53	62
Prince s Anne,	119	81	1	37	56	63
Prince William,	119	80	5	34	51	68
Pulaski,	51	30	-	21	21	30
Putnam,	76	68	-	8	41	35
Raleigh,	29	27	-	2	18	11
Randolph,	46	43	-	3	30	16
Rappahannock,	113	41	2	70	47	66
Richmond,	82	41	7	34	44	38

	No. Deaths.	Whites.	COLORED.		SEX.	
			Free.	Slaves.	Male.	Female.
Ritchie,	42	41	-	1	19	23
Roane,	56	56	-	-	24	32
Roanoke,						
Rockbridge,	172	114	1	57	72	100
Rockingham,	190	163	7	20	91	99
Russell,	39	31	3	5	20	19
Stafford,	78	35	3	40	39	39
Shenandoah,	97	89	-	8	59	38
Scott,	128	115	2	11	57	71
Spotsylvania,	102	28	1	73	43	59
Southampton,	271	124	24	123	134	137
Smyth,	99	89	-	10	46	53
Surry,	60	27	5	28	33	27
Sussex,	195	56	12	127	99	96
Taylor,	64	64	-	-	28	36
Tazewell,	77	69	-	8	32	45
Tucker,	11	10	-	1	4	7
Tyler,						
Upshur,	45	45	-	-	12	33
Warren,	84	53	4	27	43	41
Warwick,	40	12	-	28	18	22
Washington,	138	119	-	19	64	74
Wayne,	49	48	-	1	24	25
Westmoreland,	45	12	-	33	18	27
Wetzel,	47	47	-	-	23	24
Wirt,	53	53	-	-	27	26
Wise,	18	18	-	-	6	12
Wood,	77	75	1	1	44	33
Wyoming,						
Wythe,						
York,	71	40	7	24	40	31
Danville,	19	7	-	12	7	12
Fredericksburg,	55	36	7	12	26	29
Lynchburg,	68	39	-	29	32	36
Norfolk city,	121	75	-	46	69	59
Petersburg,						
Richmond city,	176	131	3	42	93	83
Staunton,	39	28	1	10	19	20
Wheeling,						
Williamsburg,	12	10	-	2	6	6
Winchester,	36	22	7	7	12	24
Totals,	14792	8252	313	6227	7172	7620

A STATEMENT

Of the Aggregate Population, arranged by Districts, designating Whites, Free Negroes and Slaves, according to the Census of 1850, and showing the Proportion of Births, Deaths and General Increase in 1858, as compared with that Census, in the aggregate.

TRANS-ALLEGHANY DISTRICT—(Northwestern Virginia).

COUNTIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '58, as compared with the Census of 1850.	Proportion of Deaths in '58, as compared with the Census of 1850.	Show'g the general increase of population in the County for 1858.
Barbour, -	9005	8671	221	113	3.2 p. ct. or 1 in 31	6 p. ct. or 1 in 166	2.6 p. ct. or 1 in 38
Braxton, -	4212	4123	-	89	5.5 " " 18	1.3 " " 77	4.2 " " 24
Brooke, -	5054	4923	100	31	1.9 " " 53	.3 " " 333	1.6 " " 62
Cabell, -	6299	5904	6	389			
Calhoun, -							
Clay, -							
Doddridge, -	2750	2719	-	31	6. " " 16	1.3 " " 77	4.7 " " 21
Gilmer, -	3475	3403	-	72			
Hancock, -	4050	4040	7	3	2.2 " " 45	6 " " 166	1.6 " " 62
Harrison, -	11728	11214	26	488	3.7 " " 27	1. " " 100	2.7 " " 37
Jackson, -	6544	6480	11	53	4.5 " " 22	1.3 " " 77	3.2 " " 31
Kanawha, -	15353	12002	211	3140	2.8 " " 36	.7 " " 142	2.1 " " 47
Lewis, -	10031	9621	42	368	2. " " 50	.3 " " 333	1.7 " " 59
Marion, -	10552	10439	20	94	4.9 " " 20	1. " " 100	3.9 " " 26
Marshall, -	10138	10050	39	49	2.3 " " 43	.6 " " 166	1.7 " " 59
Mason, -	7539	6843	49	647	5.9 " " 17	1.9 " " 53	.4 " " 95
Monongalia, -	12387	12092	119	176			
Nicholas, -	3963	3889	1	73	5.5 " " 18	2.3 " " 43	3.9 " " 31
Ohio, -	18006	17607	235	164	4.1 " " 24	2.4 " " 41	1.7 " " 59
Pleasants, -							
Preston, -	11708	11574	47	87	4.1 " " 24	1. " " 100	3.1 " " 32
Pocahontas, -	3598	3308	23	267			
Putnam, -	5335	4693	10	632	4.5 " " 22	1.4 " " 71	3.1 " " 32
Randolph, -	5243	5003	39	201	2.7 " " 37	.9 " " 111	1.8 " " 55
Ritchie, -	3902	3886	-	16	5. " " 20	1. " " 100	4. " " 25
Roane, -							
Taylor, -	5367	5130	69	168	5.3 " " 19	1.2 " " 83	4.1 " " 24
Tyler, -	5398	5356	4	38			
Tucker, -							
Upshur, -							
Wayne, -	4760	4564	7	189	5.6 " " 18	1. " " 100	4.6 " " 22
Wetzel, -	4284	4261	6	17	5.6 " " 18	1. " " 90	4.5 " " 22
Wirt, -	3353	3319	2	32	3.6 " " 28	1.5 " " 66	2.1 " " 47
Wood, -	9450	9008	69	373	3.5 " " 29	.8 " " 125	2.7 " " 37
	203484	194121	1363	8000	3.1 p. ct. or 1 in 32	1.1 p. ct. or 1 in 90	2. p. ct. or 1 in 50

TRANS-ALLEGHANY DISTRICT—(*Southwestern Virginia*).

COUNTIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '58, as compared with the Census of 1850.	Proportion of Deaths in '58, as compared with the Census of 1850.	Show'g the general increase of population in the County for 1858.
Boone.	3237	3054	-	183	5.4 p. ct. or 1 in 18	1.6 p. ct. or 1 in 62	3.8 p. ct. or 1 in 26
Buchanan.	-	-	-	-	-	-	-
Carroll.	5909	5726	22	154	5.3 " "	19.2 " "	50.3 " "
Fayette.	3955	3782	17	156	4.4 " "	22.1 " "	90.3 " "
Floyd.	6458	6000	15	443	" "	" "	" "
Grayson.	6677	6142	36	499	3.8 " "	26.1 " "	100.2 " "
Greenbrier.	10022	8549	156	1317	3.7 " "	27.18 " "	56.19 " "
Giles.	6570	5859	54	657	3.2 " "	31.1 " "	90.2 " "
Lee.	10267	9440	40	787	4. " "	25.1 " "	100.3 " "
Logan.	3620	3533	-	87	" "	" "	" "
Mercer.	4222	4018	27	177	5.5 " "	18.7 " "	142.4 " "
Monroe.	10204	9062	81	1061	2.3 " "	43.1 " "	90.1 " "
Montgomery.	8359	6822	66	1471	1.2 " "	83.2 " "	500.1 " "
McDowell.	-	-	-	-	-	-	-
Pulaski.	5118	3613	34	1471	3.3 " "	30.1 " "	100.2 " "
Raleigh.	1765	1735	7	23	8.8 " "	11.6 " "	62.7 " "
Russell.	11919	10867	70	982	2. " "	50.3 " "	333.1 " "
Scott.	9823	9319	31	473	4.4 " "	22.13 " "	77.3 " "
Smyth.	8162	6901	197	1064	2.5 " "	40.12 " "	83.1 " "
Tazewell.	9942	8807	72	1060	3.6 " "	28.8 " "	125.2 " "
Washington.	14612	12372	109	2131	2.2 " "	45.9 " "	111.1 " "
Wise.	-	-	-	-	-	-	-
Wyoming.	1645	1583	1	61	" "	" "	" "
Wythe.	12024	9618	221	2185	" "	" "	" "
	154510	136802	1266	16442	2.9 p. ct. or 1 in 34	.9 p. ct. or 1 in 111	2. p. ct. or 1 in 50

VALLEY DISTRICT.

COUNTIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '58, as compared with the Census of 1850.	Proportion of Deaths in '58, as compared with the Census of 1850.	Show'g the general increase of population in the County for 1858.
Alleghany,	3515	2763	58	694	2.8 p. ct. or 1 in 36	.7 p. ct. or 1 in 142	2.1 p. ct. or 1 in 46
Angusta,	24592	19024	533	5035	2.6 " " 38	.9 " " 111	1.7 " " 59
Bath,	3426	2436	43	947	4.1 " " 24	1.7 " " 59	2.4 " " 41
Berkeley,	11771	9566	249	1956	2.5 " " 40	.9 " " 111	1.6 " " 62
Botetourt,	14908	10749	423	3736	1.8 " " 55	.6 " " 166	1.2 " " 83
Clarke,	7352	3615	123	3614	3.2 " " 31	1.2 " " 83	2. " " 50
Craig,							
Frederick,	15975	12769	912	2294	2.3 " " 43	.9 " " 111	1.4 " " 71
Hampshire,	14036	12389	214	1433	2.6 " " 38	1. " " 100	1.6 " " 62
Hardy,	9543	7930	353	1260	2.6 " " 38	.5 " " 200	2.1 " " 46
Highland,	4227	3853	10	364	2.2 " " 45	.8 " " 125	1.4 " " 71
Jefferson,	15357	10476	540	4341	1.6 " " 62	.5 " " 200	1.1 " " 91
Morgan,	3557	3431	3	123			
Page,	7600	6332	311	957	4. " " 25	1.4 " " 71	2.6 " " 36
Pendleton,	5795	5443	30	322	3.9 " " 26	2. " " 50	1.9 " " 63
Roanoke,	8477	5813	154	2510			
Rockbridge,	16045	11484	364	4197	3.1 " " 32	1.1 " " 90	2. " " 66
Rockingham,	20294	17498	465	2331	3.3 " " 31	.9 " " 111	2.3 " " 43
Shenandoah,	13768	12595	262	911	2.2 " " 45	.7 " " 142	1.5 " " 66
Warren,	6607	4492	367	1748	2.8 " " 36	1.2 " " 83	1.6 " " 68
	206845	162658	5414	38773	2.5 p. ct. or 1 in 40	.8 p. ct. or 1 in 125	1.7 p. ct. or 1 in 59

PIEDMONT DISTRICT.

COUNTIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '58, as compared with the Census of 1850.	Proport'n of Deaths in '58, as compared with the Census of 1850.	Show'g the general increase in population in the County for 1858.
					3. p. ct. or 1 in 33	1.4 p. ct. or 1 in 71	1.6 p. ct. or 1 in 62
Albemarle, -	25800	11876	586	13338	3. " " 33	1.4 " " 71	1.6 " " 62
Amelia, -	9770	2794	157	6819	3. " " 33	1.9 " " 53	1.1 " " 90
Amherst, -	12699	6353	393	5953	2.8 " " 36	1.4 " " 71	1.4 " " 71
Appomattox, -	9193	4210	184	4799	2.8 " " 36	1.4 " " 71	1.4 " " 71
Bedford, -	24080	13556	463	10061	4. " " 25	1.5 " " 66	2.5 " " 40
Brunswick, -	13894	4895	543	8456	4. " " 25	1.5 " " 66	2.5 " " 40
Buckingham, -	13837	5426	250	8161	1.1 " " 48	1.1 " " 90	1. " " 100
Campbell, -	23245	11538	841	10866	1. " " 25	1.5 " " 66	2.5 " " 40
Charlotte, -	13955	4605	362	8988	1. " " 25	1.5 " " 66	2.5 " " 40
Culpeper, -	12282	5111	488	6683	2.3 " " 43	.8 " " 125	1.5 " " 66
Cumberland, -	9751	3083	339	6329	3. " " 33	2. " " 50	1. " " 100
Dinwiddie, -	25118	10985	3253	10880	2.7 " " 37	1.2 " " 83	1.5 " " 66
Fauquier, -	20869	9875	644	10350	2.7 " " 37	1.2 " " 83	1.5 " " 66
Franklin, -	17430	11638	66	5726	3.7 " " 27	1.4 " " 71	2.3 " " 43
Fluvanna, -	9487	4539	211	4737	3.7 " " 27	1.4 " " 71	2.3 " " 43
Greene, -	4400	2667	34	1699	3.7 " " 27	1.4 " " 71	2.3 " " 43
Goochland, -	10352	3854	653	5845	3. " " 33	2. " " 50	1. " " 100
Halifax, -	25962	11006	504	14452	3.5 " " 28	1.6 " " 62	1.9 " " 53
Henry, -	8872	5324	208	3340	4.9 " " 20	1.7 " " 59	3.2 " " 31
Loudoun, -	22079	15081	1357	5641	" " 37	1.4 " " 71	1.3 " " 77
Louisa, -	16691	6423	404	9864	2.7 " " 37	1.4 " " 71	1.3 " " 77
Lunenburg, -	11692	4310	195	7187	3.6 " " 28	1.4 " " 71	2.2 " " 45
Madison, -	9331	4458	149	4724	2.4 " " 42	.8 " " 125	1.6 " " 62
Mecklenburg, -	20630	7256	912	12462	2.3 " " 43	.7 " " 142	1.6 " " 62
Nelson, -	12758	6478	138	6142	1.3 " " 77	.7 " " 142	.6 " " 166
Nottoway, -	8437	2251	136	6050	4. " " 25	1.8 " " 55	2.2 " " 45
Orange, -	10067	3962	184	5921	2.9 " " 34	1.3 " " 77	1.6 " " 62
Patrick, -	9609	7197	88	2324	2.9 " " 34	.9 " " 111	.2 " " 50
Pittsylvania, -	28796	15263	735	12798	2.9 " " 34	1.5 " " 66	1.4 " " 71
Prince Edward, -	11857	4177	488	7192	3. " " 33	1.3 " " 77	1.7 " " 39
Powhatan, -	8178	2532	364	5282	3.7 " " 27	1.6 " " 62	2.1 " " 48
Rappahannock, -	9752	5642	296	3814	1.7 " " 59	1.1 " " 9	.6 " " 166
	470873	218365	15625	236883	2.3 p. ct. or 1 in 43	1.3 p. ct. or 1 in 100	1.3 p. ct. or 1 in 77

Doc. No. 5.

TIDE WATER DISTRICT.

COUNTIES.	Aggregate No.	Whites.	Free Negroes.	Slaves.	Proportion of Births in '58, as compared with the Census of 1850.	Proportion of Deaths in '58, as compared with the Census of 1850.	Show'g the general increase of population in the County for 1858.
Alexandria,	10008	7213	1413	1382			
Accomack,	17890	9742	3161	4987	1.7 p. ct. or 1 in 59	.7 p. ct. or 1 in 142	1. p. ct. or 1 in 10
Charles City,	5900	1664	772	2764	2.6 " "	38 1.3 " "	77 1.3 " "
Caroline,	18456	6892	903	10661	3.6 " "	28 1.6 " "	62 2. " "
Chesterfield,	17489	8405	468	8616	1.3 " "	77 .6 " "	166 .7 " "
Essex,	10206	3025	419	6762			
Elizabeth City,	4586	2341	97	2148	4. " "	25 1.7 " "	59 2.3 " "
Fairfax,	10682	6835	597	3250	1.5 " "	66 6. " "	166 .9 " "
Greensville,	5639	1731	123	3785	2.5 " "	40 1. " "	100 1.5 " "
Gloucester,	10527	4290	680	5557	2.2 " "	45 1. " "	100 1.2 " "
Hanover,	15153	6541	219	8393	3.9 " "	26 1.5 " "	66 2.4 " "
Henrico,	43572	23800	3663	16109	1.5 " "	66 .8 " "	125 .7 " "
Isle of Wight,	9356	4797	1234	3385	2.9 " "	34 2.2 " "	45 .7 " "
James City,	4020	1489	663	1868	3.7 " "	27 1.7 " "	59 .2 " "
King George,	5671	2303	285	3403	3. " "	33 1.4 " "	71 1.6 " "
King William,	8779	2702	346	5731	3. " "	33 1.3 " "	77 1.7 " "
King and Queen,	10319	4084	461	5764	3.8 " "	26 2. " "	50 1.8 " "
Lancaster,	4708	1805	263	2640	3.7 " "	27 1.5 " "	66 2.2 " "
Mathews,	6714	3644	147	2923			
Middlesex,	4394	1903	149	2342	2.3 " "	43 1.9 " "	53 .4 " "
Nansemond,	12983	5425	2143	4715	2.5 " "	40 1.6 " "	62 .9 " "
New Kent,	6064	2221	433	3410	2.1 " "	48 1.6 " "	62 .5 " "
Norfolk county,	33039	20373	2266	10400	1.3 " "	77 .6 " "	166 .7 " "
Northumberland,	7346	3072	519	3755	1.5 " "	66 .3 " "	333 1.2 " "
Northampton,	7498	3105	745	3648	2.5 " "	40 1.4 " "	71 1.1 " "
Princess Anne,	7669	4280	259	3130	2.2 " "	45 1.5 " "	66 .7 " "
Prince George,	7586	2670	518	4408	3.3 " "	30 1.5 " "	66 1.8 " "
Prince William,	8229	5081	550	2598	2.9 " "	34 1.4 " "	71 1.5 " "
Richmond county,	6448	3462	709	2277	2.9 " "	34 1.3 " "	77 1.6 " "
Stafford,	8044	4415	318	3311	1.8 " "	55 .9 " "	111 " "
Southampton,	13521	5971	1795	5755	2.4 " "	42 2. " "	50 .4 " "
Spotsylvania,	14911	6903	597	7411	2.5 " "	40 1. " "	100 1.5 " "
Surry,	5679	2215	285	2479	2.3 " "	43 1. " "	100 1.3 " "
Sussex,	10020	3086	942	5992	3.6 " "	28 1.9 " "	53 1.7 " "
Warwick,	1546	598	43	905	2.8 " "	36 2.5 " "	40 .3 " "
Westmoreland,	8080	3410	1113	3557	1.5 " "	66 .8 " "	125 .7 " "
York,	4400	1825	454	2121	2.2 " "	45 1.6 " "	62 .6 " "
	386102	183259	30362	172489	2.2 p. ct. or 1 in 45	1.1 p. ct. or 1 in 90	1.1 " " "

In the foregoing tables it appears, that the proportion of marriages in the whole state for the year 1858, as compared with the population, as ascertained by the United States census of 1850, is as follows :

1858:

Northwestern Virginia,	.	.	.	8 per cent. or one in 125
Southwestern Virginia,	.	.	.	7 " " 142
Valley,	.	.	.	5 " " 200
Piedmont,	.	.	.	3 " " 333
Tide water,	.	.	.	3 " " 333

1858—Showing the proportion of marriages, births and deaths within the year, in the whole state, as compared with the population of 1850:

Proportion of marriages in the whole state, nearly	.	5 per cent. or one in 200
Proportion of births " " "	.	3 " " 33
Proportion of deaths " " "	.	1.2 " " 83
Proportional increase of population in the whole state,		1.8 " " 55

1858—Showing the proportion of births, as arranged by geographical districts, for this year:

Northwestern Virginia,	.	.	.	3.1 per cent. or one in 32
Southwestern Virginia,	.	.	.	2.9 " " 34
Valley,	.	.	.	2.5 " " 40
Piedmont,	.	.	.	2.3 " " 43
Tide water,	.	.	.	2.2 " " 45

The above table shows that the proportion of births to the whole population, is greatest in the Northwestern district; next in the Southwestern; next in the Valley; next in the Piedmont, and least in the Tide water district.

1858—Showing the proportion of deaths, as arranged by geographical districts, for this year:

Northwestern Virginia,	.	.	.	1.1 per cent. or one in 90
Southwestern Virginia,	.	.	.	0.9 " " 111
Valley,	.	.	.	0.8 " " 125
Piedmont,	.	.	.	1.0 " " 100
Tide water,	.	.	.	1.1 " " 90

The above table shows that the proportion of deaths to the whole population, is greatest

Table showing the whole number of Marriages, Births and Deaths in each of the Geographical Districts, for the years 1857 and 1858.

		Northwest.	Southwest.	Valley.	Piedmont.	Tide water.	Total.
1857—Marriages,	-	1634	938	1246	1424	1555	6797
1858—Ditto,	-	1751	1031	1026	1219	1332	6359
Increase,	-	117	93				
Decrease,	-	-	-	220	205	223	438
1857—Births,	-	7510	4972	5564	12700	8018	38764
1858—Ditto,	-	6687	4876	5499	11279	8908	37249
Increase,	-	-	-	-	-	890	
Decrease,	-	823	96	65	1421	-	1515
1857—Deaths,	-	2545	1328	2160	6207	4335	16575
1858—Ditto,	-	2358	1489	1752	4806	4387	14792
Increase,	-	-	161	-	-	52	
Decrease,	-	187	-	408	1401	-	1783

A TABLE

Showing the number only, without further designation, of Marriages from the year 1854 to the year 1858 (both inclusive) in each County, as reported: also showing the number of Counties from which no Report has been received, and for what years said Report has not been made.

	1854.	1855.	1856.	1857.	1858.
Alleghany,	9	25	31	25	35
Amelia,	24	11	16	20	19
Albemarle,	87	91	72	87	85
Amherst,	44	63	62	75	48
Alexandria,	-	40	76	-	-
Accomack,	36	69	77	58	66
Appomattox,	35	42	39	30	24
Augusta,	123	176	169	142	116
Barbour,	-	-	-	-	-
Bath,	23	23	18	22	17
Braxton,	27	58	55	33	60
Bedford,	68	-	-	-	-
Berkeley,	68	92	35	68	71
Brooke,	27	16	30	26	24
Boons,	13	31	33	26	30
Botetourt,	60	85	77	64	66
Buchanan,	-	-	-	-	8
Buckingham,	17	26	38	23	25
Brunswick,	20	34	29	33	24
Cabell,	58	45	-	63	57
Clay,	-	-	-	-	-
Craig,	16	14	37	15	22
Calhoun,	-	-	19	19	15
Campbell,	-	45	25	43	33
Charles City,	11	19	10	12	14
Clarke,	28	9	19	17	13
Charlotte,	23	31	47	20	35
Caroline,	55	46	59	63	61
Carroll,	41	57	49	51	33
Chesterfield,	96	64	99	92	87
Culpeper,	37	46	39	38	54
Cumberland,	18	12	23	13	18
Dinwiddie,	24	33	24	16	13
Doddridge,	-	29	38	28	41
Essex,	-	18	20	38	33
Elizabeth City,	19	50	19	21	17
Fairfax,	20	30	45	33	29
Fauquier,	59	62	-	-	-
Fayette,	32	41	54	44	33
Franklin,	102	36	80	100	127
Frederick,	88	-	92	62	60
Floyd,	57	45	64	46	56
Flutanna,	22	27	41	27	21
Grayson,	18	48	41	46	34
Greenbrier,	70	101	79	97	95
Greene,	16	13	20	13	22
Greensville,	9	9	8	6	7
Giles,	-	53	45	46	37
Gilmer,	54	24	14	21	17
Gloucester,	22	36	34	54	42

	1854.	1855.	1856.	1857.	1858.
Goochland,	16	17	27	29	12
Halifax,	65	53	104	56	82
Hampshire,	116	47	64	59	66
Hancock,	27	17	20	10	18
Hanover,	29	32	39	45	56
Hardy,	45	30	44	52	62
Harrison,	232	99	141	124	116
Henrico,	64	67	-	104	73
Henry,	42	42	34	33	61
Highland,	18	33	39	20	24
Isle of Wight,	27	47	44	33	44
Jackson,	58	38	67	53	78
James City,	8	9	5	10	
Jefferson,	74	68	71	71	73
Kanawha,	130	138	114	119	114
King George,	13	18	22	17	23
King and Queen,	27	36	37	57	17
King William,	17	11	36	34	25
Lancaster,	8	13	21	17	15
Lee,	54	23	41	-	39
Lewis,	37	57	51	62	44
Logan,					
Loudoun,	39	63	35	57	74
Louisa,	32	33	41	46	39
Lunenburg,	11	31	25	20	37
Madison,	-	26	31	52	18
Marion,	123	77	120	102	94
Marshall,	66	75	57	48	107
Mason,	37	59	58	57	37
Mathews,					
Mecklenburg,	42	56	45	56	43
Mercer,	40	54	42	51	52
Meddlessex,	14	17	24	16	38
McDowell,	-	-	-	-	7
Monongalia,	65	69	-	49	56
Monroe,	78	84	91	79	67
Montgomery,	31	49	50	38	33
Morgan,	20	23	30	18	
Nansemond,	21	33	54	47	47
Nelson,	53	47	60	40	47
New Kent,	10	14	16	23	20
Nicholas,	29	29	24	37	52
Norfolk County,	87	77	193	118	97
Northampton,	14	10	22	26	24
Northumberland,	39	41	45	38	37
Nottoway,	17	24	23	13	16
Orange,	26	18	26	36	27
Ohio,	181	227	145	214	159
Page,	52	56	45	37	38
Patrick,	51	7	-	61	
Pleasants,	19	22	22	15	15
Pendleton,	29	42	43	55	
Preston,	82	42	75	90	132
Pittsylvania,	60	88	47	80	70
Pocahontas,	37	30	36	32	17
Powhatan,	20	24	28	21	22
Prince Edward,	30	21	35	35	20
Prince George,	12	14	11	10	16
Princess Anne,	32	28	40	26	29
Prince William,	-	14	30	24	28
Pulaski,	34	27	24	24	28
Putnam,	31	39	61	34	43
Raleigh,	27	28	27	33	37
Randolph,	52	33	32	49	41
Rappahannock,	32	39	19	34	45
Richmond,	18	16	29	31	21

	1854.	1855.	1856.	1857.	1858.
Ritchie,	36	43	46	40	44
Roane,	-	-	43	42	43
Roanoke,	53	47	49	40	35
Rockbridge,	94	76	96	99	94
Rockingham,	158	92	171	179	114
Russell,	75	77	77	31	69
Stafford,	24	12	35	25	32
Shenandoah,	115	105	119	114	116
Scott,	66	63	82	47	110
Spotsylvania,	-	33	30	33	35
Southampton,	37	38	48	45	54
Smyth,	-	71	-	-	52
Surry,	26	20	27	18	21
Sussex,	15	17	22	13	22
Taylor,	51	42	52	55	57
Tazewell,	66	62	82	100	72
Tucker,	-	-	21	14	7
Tyler,	19	43	28	44	44
Upshur,	44	45	53	57	57
Warren,	31	30	33	26	30
Warwick,	1	-	1	2	-
Washington,	49	66	97	78	91
Wayne,	40	49	41	50	49
Westmoreland,	22	15	33	44	38
Wetzel,	16	40	22	36	32
Wirt,	27	29	39	31	28
Wise,	-	-	13	37	37
Wood,	66	59	100	59	62
Wyoming,	12	23	22	17	14
Wythe,	-	90	70	62	-
York,	-	18	-	11	2
Danville,	1	1	5	1	5
Fredericksburg,	25	27	21	38	42
Lynchburg,	41	42	40	55	49
Norfolk city,	40	48	103	118	95
Petersburg,	21	69	68	60	78
Richmond city,	158	-	110	166	72
Staunton,	9	11	9	11	9
Wheeling,	-	-	-	-	-
Williamsburg,	8	6	5	7	7
Winchester,	2	9	7	6	-
Totals,	6044	6142	6803	6762	6534

NOTE.—The above table is made because a large number of counties have not reported until the present year, and many of them after the residue of the report on registration was in the hands of the public printer.

A T A B L E

Showing the Number only, without further description, of Births and Deaths from 1853 to 1858, inclusive, in each County, as reported; also showing the number of Counties from which no Report has been received, and for what years said Report has not been made.

	1853.		1854.		1855.		1856.		1857.		1858.	
	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.
Alleghany,	59	37	77	54	59	32	97	6	35	14	100	25
Anelia,	291	205	214	187	311	176	309	216	311	195	294	187
Albemarle,	759	344	-	-	796	428	582	355	757	359	775	361
Amherst,	-	-	343	132	-	-	-	-	390	150	462	195
Alexandria,	351	239	294	202	363	226	-	-	132	142	-	-
Accomack,	267	186	267	173	309	207	272	106	240	132	305	125
Appomattox,	366	249	318	145	342	152	223	79	214	144	263	133
Augusta,	600	236	559	293	698	297	615	193	622	202	631	184
Barbour,	227	106	345	87	330	119	346	124	349	73	293	55
Bath,	122	50	88	22	110	30	110	36	140	36	141	69
Braxton,	153	35	223	84	242	84	254	80	268	73	231	58
Bedford,	729	344	738	323	-	-	666	338	816	292	742	286
Berkeley,	227	89	205	140	100	75	328	140	202	128	278	106
Brooke,	110	41	125	47	112	32	182	38	145	41	99	18
Boone,	72	53	194	179	169	53	153	29	151	31	177	51
Botetourt,	305	194	310	179	350	141	340	143	270	113	279	90
Buchanan,	-	-	-	-	-	-	-	-	-	-	86	12
Buckingham,	539	303	261	105	111	33	418	160	415	210	290	151
Brunswick,	573	276	520	313	570	244	414	218	383	163	543	213
Cabell,	261	118	237	109	263	101	270	77	274	91	-	-
Clay,	-	-	-	-	-	-	-	-	-	-	96	33

	68	92	140	55	108	40	132	33	113	47	102	22
Crig.												
Calhoun.												
Campbell.	347	241	392	260	418	279	405	108	407	173	135	69
Charles City.	116	67	116	103	108	43	127	107	138	82	135	69
Clarke.	227	101	158	81	226	95	131	-	219	118	238	92
Charlotte.	528	242	220	211	490	234	446	179	479	209	552	217
Caroline.	363	170	566	237	665	335	604	431	671	381	679	295
Carroll.	-	-	92	32	187	21	170	110	134	47	315	123
Chesterfield.	251	178	546	563	481	290	352	246	296	209	229	118
Calpeper.	188	90	141	67	294	73	280	118	293	151	284	100
Cumberland.	329	189	172	132	261	173	327	181	293	193	297	200
Dinwiddie.	258	178	179	147	250	163	359	226	328	191	279	128
Doddridge.	130	43	84	32	141	43	137	31	143	38	164	36
Essex.	-	-	-	-	-	-	245	94	300	142	269	147
Elizabeth City.	82	49	118	82	144	85	147	77	156	117	181	79
Fairfax.	188	89	85	61	168	82	138	52	184	81	159	62
Fayette.	619	362	649	271	576	287	559	202	454	264	561	246
Franklin.	120	28	134	59	144	44	159	10	168	18	176	43
Frederick.	1121	365	-	155	638	218	614	187	590	274	644	244
Floyd.	-	-	-	-	231	91	278	95	266	86	288	111
Fluvanna.	149	58	155	112	211	31	336	36	317	52	281	60
Grayson.	309	172	281	154	346	136	339	113	292	180	323	154
Greenbrier.	109	85	294	55	279	122	337	93	328	78	256	72
Greene.	267	100	303	141	384	121	326	85	313	91	374	189
Greeneville.	165	83	152	63	156	66	172	120	121	52	164	63
Giles.	30	17	99	43	119	45	203	78	193	81	131	54
Gilmer.	-	-	123	47	193	91	234	43	218	67	214	74
Gloucester.	149	47	143	34	164	18	121	43	124	28	140	45
Goochland.	246	134	101	30	233	101	218	117	233	72	235	101
Halifax.	312	140	279	148	308	148	296	127	296	163	304	200
Hampshire.	819	481	262	121	293	128	858	288	843	432	907	422
Hancock.	409	152	407	171	334	154	378	122	353	92	375	141
Hardy.	120	57	95	53	116	48	87	40	75	38	92	24
Harrison.	312	135	150	150	525	244	451	202	490	214	600	239
Henry.	207	97	224	92	224	140	228	99	215	48	253	48
Henrico.	390	163	344	174	370	167	474	149	401	124	436	119
HIGHLAND.	382	248	140	131	227	127	292	195	255	121	312	172
Highland.	256	94	275	140	333	104	292	59	239	83	433	157
Ide of Wight.	131	49	93	19	127	32	145	35	134	45	94	36
	216	123	225	134	259	204	311	160	264	214	276	204

	1853.		1854.		1855.		1856.		1857.		1858.	
	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.
Jackson,	-	-	191	23	176	62	284	51	232	52	294	91
James City,	136	71	99	86	112	104	122	72	132	83	111	69
Jefferson,	423	194	286	145	285	156	291	119	265	88	247	88
Kanawha,	298	108	323	104	339	102	442	69	434	103	431	20
King George,	183	116	188	114	176	97	188	87	179	76	181	82
King & Queen,	345	198	367	255	353	174	365	180	322	114	398	211
King William,	341	261	338	206	286	208	319	168	284	180	262	115
Lancaster,	112	61	73	37	132	99	169	107	149	95	173	74
Lee,	339	55	244	55	286	103	409	118	420	135	405	103
Lewis,	240	58	259	65	254	117	245	101	246	49	210	37
Logan,	47	12	-	-	-	-	-	-	-	-	-	-
Loudoun,	-	-	668	309	566	260	568	201	581	236	569	144
Louisa,	-	188	393	195	483	194	439	234	575	225	456	245
Lunenburg,	496	324	476	254	424	200	462	219	389	211	421	160
Madison,	215	132	242	133	201	123	294	136	245	88	229	76
Marion,	261	116	185	84	379	128	430	123	337	142	515	112
Marshall,	294	111	210	114	219	107	208	90	161	44	235	61
Mason,	261	96	211	70	221	123	292	82	292	75	448	144
Mathews.	-	-	-	-	-	-	-	-	-	-	-	-
Mecklenburg,	570	358	526	260	535	247	457	194	414	207	483	150
Mercer,	169	45	194	36	187	38	313	44	235	51	239	29
Middlesex,	96	48	84	51	102	65	120	48	138	58	104	85
McDowell,	-	-	-	-	-	-	-	-	-	-	48	10
Monongalia,	469	153	354	119	401	119	404	117	520	136	387	121
Monroe,	421	148	362	144	389	116	381	82	355	93	362	116
Montgomery,	198	116	261	160	256	69	27	5	47	28	105	21
Morgan,	128	53	109	51	87	63	95	54	104	65	-	-
Nansmond,	318	181	314	189	337	230	350	226	357	253	309	198
Nelson,	266	119	120	50	166	69	149	43	163	71	172	87
New Kent,	75	43	82	50	113	58	61	88	101	48	130	97
Nicholas,	46	24	82	37	115	24	179	31	170	48	221	94
Norfolk county,	349	243	350	266	349	722	488	251	322	241	245	80
Northampton,	215	137	110	112	163	164	230	108	202	141	190	106

Northumberland,	160	114	48	30	48	30	25	10	140	66	114	26
Notoway,	288	141	283	163	314	167	300	152	319	131	340	151
Orange,	296	132	231	120	333	163	329	134	285	135	295	132
Ohio,	634	133	496	157	574	151	712	442	743	442	743	446
Page,	325	97	298	121	283	87	328	100	323	120	306	105
Patrick,	353	99	372	106	325	113	-	-	252	107	279	90
Pesants,	51	27	41	27	86	13	101	36	116	36	103	29
Pendleton,	206	51	233	48	185	65	184	67	206	68	230	114
Preston,	354	74	343	132	351	92	445	103	352	146	487	123
Pittsylvania,	796	336	773	331	846	321	807	277	778	360	814	409
Pocahontas,	135	55	120	48	157	24	131	32	135	38	168	77
Powhatan,	222	134	213	156	308	163	319	131	284	154	305	147
Prince Edward,	365	202	256	195	263	180	322	170	327	155	338	152
Prince George,	207	89	171	91	219	113	202	113	232	118	255	115
Princess Anne,	128	97	173	103	229	158	217	81	-	-	168	119
Prince William,	141	60	200	92	199	121	250	124	257	138	238	119
Pulaski,	204	64	170	68	163	47	223	47	163	43	181	51
Putnam,	192	65	218	56	206	78	204	41	225	59	244	76
Raleigh,	93	20	131	20	129	31	136	16	125	30	156	29
Randolph,	162	42	127	13	174	21	180	37	147	36	145	46
Rappahannock,	202	127	253	113	204	76	151	73	193	75	163	113
Richmond,	145	120	81	67	108	58	80	54	157	67	185	82
Richie,	171	37	124	29	183	56	194	33	231	55	198	42
Roane,	-	-	-	-	-	-	112	12	112	14	220	56
Roanoke,	129	82	130	82	179	108	224	67	219	94	256	68
Rockbridge,	506	190	390	200	494	238	445	236	543	223	493	172
Rockingham,	709	217	-	-	606	272	642	189	709	218	651	199
Russell,	348	200	301	94	329	49	218	21	209	42	230	39
Stafford,	208	84	157	88	172	65	144	46	162	47	151	78
Shenandoah,	406	128	433	235	465	224	471	154	350	128	312	97
Scott,	435	103	311	58	410	147	355	75	317	84	438	128
Spotsylvania,	139	65	318	131	287	152	290	149	293	194	235	102
Southampton,	158	76	172	107	258	182	342	249	277	208	328	271
Smyth,	233	106	266	171	214	96	206	39	197	59	211	99
Surry,	92	61	80	52	91	64	51	33	101	65	132	60
Suwer,	326	186	250	132	342	189	348	169	340	197	364	185
Taylor,	140	70	159	56	185	55	236	65	243	65	288	64
Tazewell,	350	163	220	145	339	96	504	62	416	67	365	77
Tucker,	-	-	-	-	-	-	64	15	54	9	70	11
Tyler,	202	54	170	56	197	59	103	51	131	61	261	70

	1853.		1854.		1855.		1856.		1857.		1858.	
	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.	Births.	Deaths.
Uphar,	171	95	173	44	184	66	215	59	217	55	234	45
Warren,	177	66	214	101	176	119	221	78	196	83	186	84
Warwick,	9	8	42	31	47	39	53	23	54	43	40	40
Washington,	378	92	306	194	376	138	364	137	302	139	324	133
Wayne,	245	91	223	59	232	51	269	63	254	90	268	49
Westmoreland,	-	-	-	-	-	-	-	-	184	67	120	45
Weizel,	145	39	156	46	173	41	184	37	194	33	243	47
Wirt,	102	38	90	37	96	24	133	30	114	21	122	53
Wise,	-	-	-	-	-	-	190	28	146	37	175	19
Wood,	291	100	303	107	323	113	387	103	310	105	332	77
Wyoming,	37	19	67	16	52	18	102	17	68	12	-	-
Wythe,	278	107	201	125	250	79	329	67	255	68	97	71
York,	47	29	133	73	91	44	89	36	77	47	40	19
Danville,	-	-	26	28	35	19	28	52	29	17	143	55
Fredericksburg,	138	53	128	91	117	67	129	61	-	-	100	68
Lynchburg,	38	47	-	-	71	43	79	42	104	62	209	121
Norfolk city,*	393	216	252	149	138	984	229	145	163	84	298	176
Petersburg,	183	333	166	333	147	63	140	477	234	418	8	39
Richmond city,	411	274	220	167	147	87	410	307	474	277	36	12
Staunton,	-	35	33	93	28	-	-	-	36	32	39	36
Wheeling,	22	17	34	24	36	17	33	25	36	26	39	12
Williamsburg,	75	21	103	40	77	50	103	46	93	37	76	36
Winchester,	-	-	-	-	-	-	-	-	-	-	-	-
Total,	36700	17599	32503	16583	37130	18306	40502	16230	39894	16671	40992	15984

* Registered deaths, 984; not registered 784.—Number of deaths as far as known, during the yellow fever, 1768.

Note.—The above table is made because a large number of the counties have not reported until the present year, and many of them after the residue of the report was in the hands of the public; printer, and could not form part of the general tables.

AUDITOR'S EQUITABLE SETTLEMENTS.

The act of the 21st day of May 1852, chapter 19, provides, "That any person desiring to have any tax on real property with which he, or any person from whom he may have derived title may have been, or may hereafter be erroneously or inequitably charged, and which may have been, or shall be returned delinquent for the non-payment thereof, released or refunded, may, within five years after such property has been so charged, file with the auditor of public accounts a declaration in writing, verified by affidavit, setting forth the facts upon which he claims relief; and the auditor shall grant such relief as upon the facts properly proven before him shall appear to be just and equitable."

It is further provided, that "The said auditor shall in his annual report make an accurate statement of all cases upon which he may have acted under this act, and of the grounds upon which he may have granted or refused relief."

During the two fiscal years, commencing on the 1st day of October 1857, and terminating with the 30th day of September 1859, the following declarations verified as required by the above recited act, have been filed with the auditor claiming relief:

Col. Augustine J. Smith of Harrison county, on the 26th day of January 1858 filed a declaration in writing, verified by his affidavit, representing that he had been erroneously charged on the land books of Harrison county with the sum of \$3 27 for taxes on a tract of 818 acres of land in said county for the year 1854; \$3 27 taxes on the same tract of land for the year 1855; and \$7 55 taxes on the same land for the year 1856. It was alleged and proved, that the same tract of land was twice charged by separate and distinct entries on said books for the said years 1854, 1855 and 1856, and that the said land had been returned delinquent, and subsequently redeemed by the payment into the treasury of the entire amount of taxes charged on both entries of said land.

And the declaration having been sustained by proper proof to satisfy me that the petitioner was only possessed of one tract of 818 acres; that he was charged with taxes on two, identical in local description, in quantity and value, and that the charge of taxes on one of said entries of said tract was erroneous; and it appearing that the taxes on each of said tracts so entered amounted to \$19 04; and being satisfied that the claim was just, and not barred by lapse of time, I re-

shur, within five years last past. The declaration claimed that all the taxes paid on account of said assessment in Upshur, should be refunded, and that those not paid should be released; and that such direction be given to the commissioner of Upshur county as will cause him to strike from his books the entry thereon, charging said land with taxes, because the said land is properly chargeable in the county of Lewis; that the same has been charged in said county from the time he acquired title thereto until the time of filing said declaration, and that the taxes have been paid thereon.

On consideration of said declaration, and the evidence adduced, and it appearing from the books on file in this office that the said Geo. H. Lee is charged on the books of the commissioner of the revenue of both Lewis and Upshur counties with a tract of 738 acres, bearing the same local description, and the record evidence of the title being in Lewis, it seems to me that the said land should have been charged in the county where such record remains, unless and until it is made to appear that the greater portion of said land lies in another county. In this case, such fact has not been made to appear, but the contrary is sustained by proof. The surveyor of Lewis county, who is not only acquainted with the boundaries of said land, but the boundaries of said counties, certifies himself to be surveyor, and says, "I am acquainted with the boundaries of the tract of 738 acres of land conveyed by Dr. James McCally to the Hon. George H. Lee; and I am also acquainted with the lines dividing the counties of Lewis, Braxton and Upshur—that said tract of land lies partly in each county, but the greater quantity lies in the county of Lewis."

By law this officer is the custodian of the records of all surveys made within his county. By the act creating the county of Upshur, he was appointed to run and mark the lines between it and the county of Lewis, and I have considered his official statement as the most conclusive evidence of which the subject admits.

From such testimony I have held, that the greater portion of said tract of land lies in Lewis, and should be charged with taxes there under the provisions of § 23 of ch. 35 of the Code.

The books of this office show that said Lee has been charged on the commissioner's books of Lewis county with taxes on said land from the year 1851 to the year 1857, and that said taxes have been paid into the treasury; that it has been charged to said Lee in Upshur county from the year 1851 to the year 1857, inclusive, with \$7 86 taxes thereon for said years; that said land has been returned delinquent in said last mentioned county during a portion of said time—and all the taxes, whether delinquent or otherwise, including the year 1857, have been paid into the treasury.

I am of opinion that the tract of land is improperly charged with taxes in the county of Upshur, and should be stricken from the books of said county. It is therefore directed that a warrant do issue in favor of the petitioner for \$6 65. the amount of taxes paid into the treasury, not barred by the lapse of time, on account of said assessment and payment of taxes charged in Upshur county; and if upon the return of the books of Upshur for the present year the said tract be

again charged with taxes, that the same be and is hereby released, and that the sheriff be instructed to desist from the collection thereof.

And it was further directed that the commissioner of the revenue of Upshur strike from his books the entry of said tract of land.

M. A. C. Stalnaker, Esq. On the 9th day of August 1858, the said M. A. C. Stalnaker, a resident of the county of Roane, filed his declaration in writing, verified by his oath, alleging that he is the owner of 500 acres of land on "Reedy creek," in said county; that the value of said land under the last assessment, was \$5 per acre, but that in point of fact its true cash value did not exceed \$2 50 per acre; that the action of the assessment was erroneous and inequitable, and in proof of his declaration, offered evidence clearly establishing its truth.

On consideration of the declaration and proof, and being of opinion that the auditor has no jurisdiction over the matters set out in said declaration, I denied relief.

E. L. Parker, Esq. On the 15th day of June 1859, E. L. Parker, Esq., a resident of the city of Richmond, filed his declaration in writing, verified by his affidavit, setting forth that J. M. Bennett and Wm. W. Parker were the joint owners of a tract of 700 acres of land in Upshur county; that he purchased one-third undivided part of said land, and was a tenant in common with the original owners in the entire tract, which remained charged with taxes against said Bennett, Wm. W. Parker and the petitioner as a tract of 700 acres, without any abatement; and that said tract has remained so charged from the time he acquired title thereto, until the time of filing his declaration, and that the taxes thereon have been regularly paid into the treasury.

It moreover appears that the commissioner, without abating any thing from the tract of 700 acres, which remains charged with taxes, has entered and charged to the petitioner a tract of 223½ acres as and for his interest in the tract first named. The petitioner has shown that he does not own the tract charged to him individually; but because of its delinquency, his claim to one-third of said 700 acres may become involved in embarrassment, and because the officers of the state may collect the taxes of him on said tract so erroneously assessed, he has applied to be exonerated from the taxes, and to have the commissioner's books corrected according to the facts of the case. It appears that the said tract of 223½ acres has been charged on the commissioner's book with taxes, and returned delinquent for the non-payment thereof for the years 1856, 1857 and 1858, amounting in the aggregate to \$3 02. Finding the declaration fully sustained by proof, I have directed the said taxes to be released, and the commissioner's book corrected.

COMMISSIONERS OF THE REVENUE.

Sections 89, 90, 91 and 92 of chapter 35 of the Code, as amended by the 16th section of chapter 8, Acts of 1855-6, and as further amended by the 4th section of the act passed April 2d, 1858, regulating the compensation to commissioners of the revenue, prohibit an allowance to any commissioner of the revenue for assessing lands and personal property, "unless he has punctually performed his

duties in reference to the assessment of property and licenses, and made all reports required, within the time prescribed by law, or can show, to the satisfaction of the auditor of public accounts, a strong and sufficient reason for his delay; but in every such case, the auditor of public accounts may settle with such commissioner for his services, upon equitable principles, and shall report to the general assembly every such case, his reasons for excusing the same, and his equitable settlement thereof."

Under the provisions of this act, several cases have arisen, where the commissioners failed to perform their duties, and submitted their claims for settlement upon the principles of the act. All of which I respectfully report.

John O. Goddin, Esq., commissioner of the revenue for Henrico county, failed to perform that part of his duty which requires the commissioner to deliver a copy of his land and property books to the sheriff of his county before the fifteenth day of June 1856, that being the year in which he made default, which failure continued to the 4th day of Sept. 1856. By operation of law, this failure postponed the payment of the revenue into the treasury until the 5th day of Jan'y 1857, otherwise payable on the 15th Nov. 1856, during which time the state paid interest on money borrowed by her, which those taxes would have relieved. The state was not in default—the commissioner was. The state was compelled to pay interest on a sum, because of said default, equal to the assessment in his county, for the time of his delay. I considered that equity would require the commissioner to place the state in the same situation she would have occupied without such default. I therefore allowed the commissioner a commission of 2½ per centum on his assessment of \$11,313 26 of property, which amounts to \$282 83, with interest from the time it should have been paid, had no default occurred, which is \$27 06, together making \$309 89 due the commissioner; and I have charged him with interest on his assessment from the 15th of June to the 4th of Sept. 1856, \$150 64; which, deducted from \$309 89, leaves \$159 25 due the commissioner; which was paid to him.

George Duffy, Esq., commissioner of the revenue for the city and county of Alexandria, having failed to report a list of licenses issued by him in the month of April 1858, within the time prescribed by law, whereby the taxes were not payable into the treasury until Dec. 1858; which, had he performed his duty, would have been payable on the 20th of May 1858. The commissioner had performed his duties, in other respects, to the entire satisfaction of this office. He alleged, as an excuse for his failure to report the licenses, the circumstance, that

ralysis, and was thereby wholly unable to attend to his duties. The court of his county, at his instance, appointed an assistant, but he rendered little or no service. Upon the recovery of his health, he exercised all the vigilance in his power to complete his duties, but could not do so, and omitted to deliver his books to the sheriff of his county until the 29th of July 1858. The act of God has always been a subject of relief in equity; and in this case, following the principle long since established, I have excused the commissioner, and issued my warrant for his compensation.

E. C. Taylor, Esq., commissioner of the revenue for Hanover county, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 17th of June 1858, and on the 9th of August filed an excuse for his delay; and it appearing the delay only continued two days, and in my opinion is so clearly embraced in the law maxim, *de minimus non curat lex*, that I have excused the delay and paid his commissions.

John Shepherd, Esq., commissioner of the revenue for Caroline county, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 19th of June 1858. Sickness and the loss of his horse was the cause of his delay; and the time being so entirely immaterial to the state, except for purposes of example, and there being other cases more worthy of it, I have excused the delay and paid his commissions.

Henley L. Taylor, Esq., commissioner of the revenue for James City county, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 24th of June, thus causing a delay in the payment into the treasury of the revenue of the county for nine days only. He filed an excuse, that he delivered his books to the clerk of his county in proper time, but sickness of the clerk prevented him from examining and certifying said books. This excuse was deemed sufficient, and I paid his commissions.

J. H. Robinson, Esq., commissioner of the revenue for the city of Lynchburg, failed to deliver copies of his books of land and personal property to the sheriff of said city until the 19th of June 1858. The books of this commissioner bearing internal evidence of attention to the duties of his office, and being satisfied that Mr. Robinson is a most excellent officer, and he having submitted his claim for payment upon equitable principles, and the delay being of so short a duration, and equity seeming to frown upon a penalty being exacted for so unimportant an omission, I paid his commissions.

A. A. North, Esq., commissioner of the revenue for the county of Appomattox,* failed to deliver copies of his books of land and personal property to the sheriff of his county until the 28th day of June 1858, thereby postponing the delivery of his books thirteen days beyond the time required by law. No excuse having been offered in extenuation of his failure to comply with the duties required by law so to deliver said books; and in consequence of the commonwealth being a borrower

* Since writing the above, the commissioner has filed his statement in extenuation of his failure, showing that the delay was caused by sickness in his family. Considering this sufficient, I ordered the payment of the residue of his commissions.

of money, and paying interest thereon, the principal might have been reduced, and the payment of interest prevented by the delivery of said books, and the consequent earlier payment of the taxes, assessed by said commissioner, into the treasury, equity would seem to require that the burden of said interest should be borne by the commissioner, and I have charged him with it accordingly, amounting to \$25 09; which sum, together with \$3 20, charges for errors in extending tax, I have deducted from his commissions, amounting to \$309 08, to which he would otherwise have been entitled, and paid him \$280 79.

John W. Feild, Esq., commissioner of the revenue for the county of Kanawha, failed to deliver copies of his books to the sheriff of his county until the third day of July 1858, thus showing a delay of eighteen days beyond the time at which the books should have been delivered according to law. His maximum allowance amounted to \$200. Interest, at six per cent., on \$6,649 05, the amount of his assessment, for eighteen days, is \$19 20; which, together with \$2 42, errors in extension of taxes, I deducted from the commissions to which he would otherwise have been entitled, leaving \$178 38, which were paid to him.

This commissioner's district is one of the largest in the state, and in one of the most wealthy counties in western Virginia; and in consequence of the extent of the territory, and other causes alleged by him, I am not altogether satisfied with the equitable settlement I made of his claim. Upon a review of that decision, I will pay the commissions withheld, if application is made during my term of office. If deferred beyond that period, I recommend its payment by my successor.

George K. Fox, Esq., commissioner of the revenue for Loudoun county, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 21st day of July 1858, said failure having continued *thirty-six* days beyond the time prescribed by law. The said commissioner, on the 30th day of October 1858, submitted his claim to commissions, to be settled upon equitable principles. The commissions on his assessments amounted to \$629 57. The interest on his assessment of \$28,638 57, for said *thirty-six* days, was ascertained to be \$169 80; which last sum deducted from the commissions on his assessments, left \$459 77; which were paid to him.

Subsequently, the said commissioner applied to have the statement re-opened; which application was granted, upon a new state of facts. It was shown, that at the instance of the commissioner, the sheriff of the county paid the taxes at the time he would have been bound to pay, had the books been delivered to him at the time prescribed by law. The delay was excused, and the sum of \$169 80, withheld on the first settlement, was paid to him.

T. A. Brown, Esq., commissioner of the revenue for Amherst county, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 10th day of July 1858, said failure having continued *twenty-six* days beyond the time prescribed by law. The said commissioner, on the 30th day of October 1858, submitted his claim for commissions, to be settled upon equitable principles. The commissions on his assessments were \$435 85. The interest

on his assessments of \$17,434 22 for said twenty-six days, was ascertained to be \$71 92; which last sum, deducted from the commissions on his assessments, left \$363 93; which amount was paid to him.

John M. Payne, Esq., commissioner of the revenue for Prince William county, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 26th of July 1858, said failure having continued *forty-one* days beyond the time prescribed by law. The said commissioner, on the 30th day of October 1858, submitted his claim to commissions, to be settled upon equitable principles. The taxes on his assessments amounted to \$4,961 04. I charged the commissioner with interest on such taxes for *forty-one* days, the time the commonwealth was delayed in her collections on account of his default. His maximum allowance would have been \$125. The interest was \$33 03, which, together with other charges of \$3 42 for failure to extend proper tax, being deducted, left \$91 97 to his credit; which amount was paid to him.

George J. Marsh, Esq., commissioner of the revenue for the county of Lewis, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 21st day of June 1858, said failure having continued only *six* days beyond the time prescribed by law. The commissioner, without alleging any sufficient reason for the delay, but relying upon the fact that the omission caused no damage to the commonwealth, on the 19th of October 1858 submitted his claim for settlement upon equitable principles. And it appearing that the state could not sustain any material damage growing out of such default, I paid his claim, amounting to \$147 27.

N. J. B. Whitlock, Esq., commissioner of the revenue for the county of Essex, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 3d day of September 1858, said failure having continued *fifty* days beyond the time prescribed by law. On the 2d of Nov. 1858 the commissioner submitted his claim to commissions, to be settled upon equitable principles. The taxes on his assessments amounted to \$17,424 59. I charged the commissioner interest on the assessed taxes for said *fifty* days, amounting to \$239 14, and paid him \$196 47, the residue of the sum to which, without such default, he would have been entitled.

W. H. Ragan, Esq., commissioner of the revenue for the county of Montgomery, failed to deliver copies of his books of land and personal property for the year 1858 until the 21st day of June 1858, said failure having continued only *six* days beyond the time prescribed by law. On the 5th day of November 1858 the commissioner submitted his claim to compensation for his services, to be settled upon equitable principles. He showed that his delay was caused by an attack of rheumatism, and the delay being so unimportant, I excused it and paid his commissions, amounting to \$228 93.

Moses Roberts, Esq., commissioner of the revenue for the county of Wetzell, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 28th of July 1858. The commissioner alleged, in defence of his failure, that the illness of his wife, and a most violent attack of measles,

which seized upon every member of his family in succession, caused him to remain at home for a period longer than his failure to deliver his books continued. It was considered, if the commissioner had been sick, the court of his county might have appointed an assistant; but being that of his family, no such assistant could be appointed; and while the act of assembly makes no provision for such a case, yet the laws of humanity do, and I have excused him and paid his commissions, amounting to \$130 51.

John B. Allen, Esq., commissioner of the revenue for the county of Botetourt, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 1st day of October 1858. It appears that this commissioner was elected to fill a vacancy occasioned by the death of his predecessor; that he could not and did not qualify until the 10th of May 1858. It also appears that he performed the duties appertaining to his office in a shorter period of time than that allotted to commissioners who commenced the performance of their duties on the 1st of February. The act of assembly requires the books to be delivered to the clerk for examination before the first of June, and to the sheriff before the 15th of June. It is not to be expected (although the contrary is not provided for) that a commissioner, elected to fill a vacancy, as in this case, on the 10th of May, should perform the duties and deliver the books within the time specified. By analogy to the time given a commissioner otherwise elected to perform his duties, this commissioner would not be in default at all, and I have so considered it, and paid his commissions accordingly, amounting to \$292 63.

James E. Towson, Esq., commissioner of the revenue for the county of Stafford, having failed to deliver a copy of each of his books of land and personal property to the sheriff of his county until the 17th day of November 1857, and for that failure forfeited his commissions, has therefore submitted his claim to be compensated for his services, to be disposed of upon equitable principles.

It appears that the commissioner is an upright, worthy gentleman; but in consequence of misfortunes over which he could exercise no control, he was prevented from complying with the requirements of the act of assembly according to its terms.

By a strict compliance with his duty, the revenue arising from his assessment would have been payable into the treasury on the 15th of November of that year. but in consequence of his failure, it did not become payable until the 17th of April 1858.

I have always held, that where a *willful* neglect of duty appears, no excuse should be allowed.

it would in my opinion be adding cruelty to misfortune to withhold his commissions; which, on the 6th of December 1858, I paid, amounting to \$314 72.

Jonah Tavenner, Esq., commissioner of the revenue for the county of Loudoun, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 15th of July 1858. At the commissioner's instance, the sheriff paid the revenue into the treasury at the times required, as if the books had been delivered according to law. I therefore paid his commissions, amounting to \$698 04.

Wm. Murfee, Esq., commissioner of the revenue for the county of Southampton, failed to deliver copies of his books of land and personal property until the 12th day of July 1858. The sheriff of the county, at the commissioner's instance, paid the revenue arising from said assessment, into the treasury at the time it would have been payable, had the books been delivered according to law. I therefore paid the commissioner \$193 97, the full amount of his commissions.

John Beard, Esq., commissioner of the revenue for the county of Bedford, failed to deliver copies of his land and property books until the 30th day of July 1858; and because of such failure he forfeited his commissions, amounting to \$493 52; and thereupon submitted his claim, to be settled upon equitable principles. He has made oath, that during the months of February and March the weather was exceedingly inclement; that he was industriously engaged in the discharge of his duties. He alleges that his district covers a large area of country; and from the nature of the work, the extent of his district, and the inclemency of the weather, it was impossible to complete his labors at an earlier time.

In support of these facts, James F. Johnson, Esq., senator of Bedford, certifies, upon his personal knowledge, that the commissioner was diligently engaged in the discharge of his duties during the whole time until the delivery of his books, and that he is an honest and faithful officer.

If the commissioner was diligently engaged, and served the state faithfully, but from the magnitude of the work he could not complete it at an earlier day, it would seem to be the fault of the law and not the individual; and so considering it, I have paid his claim.

John G. Kasey, Esq., commissioner of the revenue for the county of Bedford, failed to deliver copies of his books of land and personal property to the sheriff

R. F. Brawner, Esq., commissioner of the revenue for the county of Prince William, failed to deliver copies of his books of land and personal property to the sheriff of his county until the 17th of July 1858. His claim amounted to \$272 20, and he has submitted it, to be settled upon equitable principles.

The sheriff of the county, at the instance and solicitation of the commissioner, paid the revenue of the county at the time he would have been compelled to pay, had the commissioner delivered the books at the time required by law—and on that account I did, on the 6th June 1859, pay his claim.

Thomas Parker, Esq., commissioner of the revenue for the county of Westmoreland, failed to deliver copies of his books of land and personal property, made under his assessment for the year 1859, until the 24th day of June 1859. His claim amounted to \$270 29, and he has submitted the same, to be settled upon equitable principles. It appears that this commissioner's family, during the time allotted for the execution of his duties, was visited by very severe and protracted affliction—so that at the end of eight weeks, a doting and affectionate daughter, aged sixteen years, departed this life. I could not have the heart to add to the affliction which already weighed so heavily upon him, and did, therefore, on the 15th of August 1859, pay his claim.

George K. Fox, Esq., commissioner of the revenue for the county of Loudoun, failed to report a list of the births and deaths to the clerk's office of his county within the time prescribed by law; which failure appears to have continued only five days. But his compensation for services as commissioner having been, nevertheless, suspended by operation of law, he submitted his claim for settlement upon equitable principles.

This delay has caused no injury to the commonwealth. The commissioner's books appear to have been made out with great care and attention to the public interest. His assessments are as large as those of any other commissioner in the commonwealth; and upon examination of his books, such has been his accuracy that not a single error has been detected. To a man who has evinced such devotion to the public good—who has given so many evidences of a conscientious discharge of his duties, I had no hesitation in remitting the forfeiture and paying his commissions; which were, on the 15th day of August 1859, accordingly paid.

Beverley P. Crump, Esq., commissioner of the revenue for the county of New Kent, failed to deliver copies of his books of land and personal property, made under his assessment for the year 1859, until the 21st day of June 1859. This commissioner was elected on the 29th day of January 1859, to fill a vacancy occasioned by the death of William Radcliffe. The court of his county did not sit until the 10th day of February next after his election. His delay in the delivery of his books was only six days beyond the time prescribed by law. He did not and could not commence the duties of his office for ten days after the time prescribed for commissioners to commence their assessments. I have not considered this commissioner in default; and on the 15th day of August 1859, paid him his commissions, amounting to \$190 29.

ford, failed to deliver copies of his land and property books of assessments for the year 1859, of his county, until the 15th of August 1859. His claim for commissions amounted to \$331 14, and the payment was suspended for his failure to deliver his books within the time prescribed by law; and the said commissioner has submitted his claim, to be settled upon equitable principles.

It appears that the commissioner was prevented, by extreme and protracted sickness during the months of February, March, and part of April—so much so, that he was not able to commence the duties of his office until the 15th of April, and then in such an enfeebled state as to render it impossible to complete the duties of his office until the time he did. Under the circumstances, I have excused the delay and paid his commissions.

Elijah Flesher, Esq., commissioner of the revenue for the county of Lewis, failed to deliver copies of his land and property books of assessments for the year 1859 of his county, until the 2d of July 1859. His claims for commissions amounted to \$150, and the payment was suspended for his failure to deliver his books within the time prescribed by law; and the said commissioner has submitted his claim, to be settled upon equitable principles.

It appears that the commissioner was prevented from discharging the duties of his office, by a severe attack of inflammatory rheumatism, which continued during the months of February and March, and was unable to commence his duties as commissioner until the 1st of April, and then in such an enfeebled state as to render it impossible to complete the duties of his office until the time he did. Under the circumstances, I have excused the delay and paid his commissions.

John A. Eacho, commissioner of the revenue for the county of Henrico, failed to deliver copies of his land and property books of assessments of his county for the year 1859 until the 9th of July 1859. His claims for commissions amounted to \$369 79, and the payment was suspended for his failure to deliver the said books within the time prescribed by law; and the said commissioner has submitted his claim, to be settled upon equitable principles.

It appears that the commissioner was prevented from discharging the duties of his office, by a severe attack of rheumatism, which continued during the month of February and a part of March. Besides which, the clerk of the county court failed to deliver to him a list of the deeds recorded in his office during the year 1858 until some time in April 1859. These causes, together with the confused condition in which he found the land book of his predecessor for the year 1858, rendered it impossible for him to complete the duties of his office until the time he did. Under the circumstances, I have excused the delay and paid his commissions.

DELINQUENT AND OTHER LANDS.

The 37th chapter of the Code, respecting the sales of lands returned delinquent for the non-payment of taxes, needs amendment.

The form of the list of lands sold, was adapted to the annual sales provided by the act of 1831. It should be slightly modified, so as to conform more accurately to the quinquennial sales now required.

The most important amendment, demanded alike by economy to this office, and the more important *tranquilizing* effect it will have upon the actual settlers, relates to lands sold and purchased by the commonwealth. Of this class there are nominally 20,224,496 acres in the state, of which there are 19,601,096 in the Trans-Alleghany district. In fact, the quantity in Randolph county alone is 4,018,936 acres. They are such for which no one will bid the taxes and interest due. By far the larger number—indeed nearly all are lands to which the party charged has no title, and of consequence the purchaser could get none. Most of the lands are charged to others, as must be manifest from the fact that the whole state only contains about 41,999,360 acres, and the number charged therein amounts to the enormous quantity of 67,933,157 acres. Where such facts exist, the sale and all subsequent proceedings are inoperative, and tend only to disquiet the occupants. The auditor is nevertheless required to make a record of these sales, and every five years make lists of them for the various sheriffs in whose counties the lands are entered for taxation—each of whom is required to make three new lists, and post them as advertisements, and go through the forms of selling them. They are again knocked down to the commonwealth and the sheriff is required to make another list, which is again to be recorded, and the same labor and proceedings are to be re-enacted every five years.

It is known in the various counties, that nearly all these lands were claimed by others under junior grants, upon which, from their emanation, the taxes have been paid. It might be well to transfer any title, so acquired by the commonwealth, under such sales to the junior patentee who is in possession and occupying the land, and who has paid the taxes justly chargeable upon such new grant. Such a policy would greatly tend to quiet and tranquilize the possessions of some of our best citizens, and give them confidence that they have a *home*, and that they are no longer compelled to leave Virginia in search of one. In most cases, the junior grants are already good as against those older *but invalid* claims, which serve only to throw a shadow over the title of the tax paying owner, and prevent that confident, quiet enjoyment which is so essential to make him an industrious and prosperous citizen. The further tendency of such a law would be to prevent expensive law suits, disastrous to both parties, and to the general prosperity of the country.

In support of this position, it need scarcely be remarked, that the persons who would be protected by this legislation are not only the tax payers, but the citizens and actual settlers of the country, engaged in the improvement and cultivation of the soil, and the few who might suffer would be but reaping the just reward of negligence, or of an intentional evasion of the revenue laws of the state. This latter class of persons are generally non-residents, who have no purpose themselves to improve the lands, and have no interest in the prosperity of the commonwealth.

The lands thus transferred should be stricken from the books, and retain only those for redemption that have not remained delinquent beyond a reasonable time, to be limited in the act.

The evils here suggested are deep rooted and of long standing, and the cure be certain and radical, if necessary.

There remains still another class of lands, of which the commonwealth is proprietor; and as the growth and enterprise of our people would seem to require them for private purposes, I would respectfully suggest the propriety of investigating the extent of the commonwealth's rights thereto, so that if found to be valid, the lands may be sold. I allude to the lands named in the act of May 1780, ch. 2, p. 226, Henning's St. at Large, passed to secure to the public certain lands held as common. The preamble and the act are in the following words:

"Whereas certain unappropriated lands on the bay, sea and river shores in the eastern parts of this commonwealth, have been heretofore reserved as common to all the citizens thereof: And whereas; by the act of the general assembly, entitled An act for establishing a land office, and ascertaining the terms and manner of granting waste and unappropriated lands, no reservation thereof is made, but the same is now subject to be entered for and appropriated by any person or persons, whereby the benefits formerly derived to the public therefrom, will be monopolized by a few individuals, and the poor laid under contribution for exercising the accustomed privilege of fishing:

Be it enacted by the general assembly, that all unappropriated lands on the bay of Chesapeake, on the sea shore, or on the shores of any river or creek in the eastern parts of this commonwealth, which have remained ungranted by the former government, and which have been used as common to all the good people thereof, shall be and the same are hereby excepted out of the said recited act; and no grant issued by the register of the land office for the same, either in consequence of any survey already made, or which may hereafter be made, shall be valid or effectual in law to pass any estate or interest therein."

Another act, passed Jan'y 15th, 1802, provides that no grant issued by the register, either in consequence of any survey before that time made, or which might thereafter be made, should be valid or effectual in law to pass any estate or interest to the banks, shores and beds of the rivers and creeks in the western part of the commonwealth.

The 1st section of chapter 62 of the Code, referring to the acts above quoted, declares that all the lands which remained ungranted by the former government, and which have been used as a common to all the people of the state, shall continue to be such common according to said acts.

In consequence of these repeated and emphatic prohibitions, no title could at any time, since 1780 in the east, and 1802 in the west, pass by grant from the register, to lands on the sea shore, the bay of Chesapeake, or on the shores of any rivers or creeks, which remained ungranted by the colonial government.

In 1675 Governor Berkeley granted to Wm. Byrd 7,351 acres of land on the north side of the James river, beginning at the mouth of Shockoe creek, and running up said river; and in 1687 Wm. Byrd obtained a grant of 956 acres on the north side of said river, beginning at the mouth of Shockoe creek, and running down said river. Neither grant appears to include either the banks or beds of said James river or Shockoe creek, nor the islands in James river opposite and near the city of Richmond. The channel of Shockoe creek within the city of

Richmond has been changed by artificial means for necessary improvements. That which was at a former day the bed of Shockoe creek, no longer remains so; and quite extensive encroachments on the bed and banks of James river opposite Richmond, appear to have been made. Those banks and islands have become very valuable; and I would most respectfully suggest the propriety of an investigation into the commonwealth's right to them, and the passage of an act authorizing their sale.

If no other good were accomplished than that which a legislative report on the subject affirming or disclaiming the commonwealth's right to such beds and banks, the subject is worthy of such report. It is also worthy of it, because of the great value of the beds and banks, and because of the insecurity which the claimants must feel under circumstances which induce many of them to seek a grant from the commonwealth, now lying over, under a refusal of the governor's signature.

Those beds and banks are not alone at the city of Richmond, but elsewhere of almost equal value.

SHERIFFS' BONDS.

The Revised Code of 1819 required that sheriffs should *annually* be nominated and commissioned by the governor; that every person accepting the commission of sheriff, before being sworn into office, should enter into three separate bonds before the justices of the county court, each in the penalty of \$30,000, for the performance of the enumerated duties contained in the condition of each bond.

By the 5th section of ch. 49 of the Code, the provisions respecting sheriffs' and collectors' bonds were so far modified that the county courts were required to take from every person appointed sheriff a bond in such penalty as it might deem sufficient, not being less than thirty nor more than ninety thousand dollars. It was simply required to contain the comprehensive *condition* for the faithful performance of the duties of the office.

After the adoption of the constitution of 1851, an act was passed providing for the election of county officers, whereby sheriffs were elected for the term of two years, and to give such official bonds as were required by the laws then in force. See Acts of 1852, pages 64 and 67, sections 2, 18 and 19.

The bonds required by this act were construed to extend over the period of two years, and to be in the penalty demanded by the Code.

Since the adoption of the Code, the rate of taxation has, by successive gradations, been increased on lands from ten cents to forty cents on each hundred dollars value thereof, and about an equal rate on personal property and other subjects of taxation. The time for which bonds were given has been increased from one to two years, and yet the limitations on the penalty, except as to the city of Richmond, remain the same. Without reference to the liability of sheriffs growing out of their general duties, the penalty of many of the bonds is wholly inadequate.

Besides the foregoing obvious necessity for legislative interference respecting the penalty of sheriffs' bonds, other reasons exist equally important. It is undoubtedly intended that when the county court accepts the bond of a sheriff, that good and sufficient security, equal to the penalty the court may fix, shall be given, that the bond should be acknowledged before the court taking it, and should in proper form contain the conditions prescribed by law; but experience has shown that such expectations are not realized. It not unfrequently occurs that the security is not sufficient; and in one county (Calhoun) the security was so palpably insufficient, that I felt it my duty to withhold the commissioner's books from the sheriff until his successor qualified, who had given better security; and by this means the revenue has been collected and paid, which otherwise would have been a total loss to the state. Other cases could be cited, which will show a total insufficiency of security and a consequent loss to the state of the revenue. The plea of *non est factum* has been pleaded to the commonwealth's motion, and has been sustained, which shows an inattention, at least demanding relief.

This office has been embarrassed in other respects, growing out of the execution of sheriffs' bonds. Chapter 146 of the Code authorizes the surety in a bond to petition the court by which the bond was taken, to be relieved from the suretyship, and the court shall require such officer to give a new bond in the same manner as if none had been given by him. Upon such new bond being given, approved and accepted, the sureties in the former bond shall be discharged from all liability for any breach of duty committed by such officer after that time.

When the first bond of a sheriff has been given, and a copy of it certified to this office, it is not reasonable to suppose that a correspondence should be kept up to ascertain how many new bonds have been given. One case has occurred in which a suit was instituted upon the sheriff's bond. Upon the trial a new bond was offered, of which no previous knowledge existed, exonerating the former sureties. With the same propriety a third bond may be held in reserve to defeat an action against the second class of sureties, and so on indefinitely.

I most earnestly recommend such change in the law as may relieve the subject of the objections to which I have referred, and confer the power on the attorney general, or other state officer, to move for additional security in proper cases.

THE CLERKS AND THEIR SALARIES.

The names and annual salaries of the clerks in this office, are:

Joseph Jackson, clerk of accounts, salary	-	-	\$1,600 00
E. L. Hewitt, first clerk, salary	-	-	1,300 00
And \$3 per day during the absence of the auditor.			
Porterfield A. Hieskell, second clerk, salary	-	-	750 00
A. N. Dunnivant, third clerk, salary	-	-	750 00
A. A. Lorentz, fourth clerk, -	-	-	600 00

In my last biennial report I said, "I am unwilling to let this occasion pass without expressing my grateful appreciation of the assiduity and fidelity with which all of them have discharged their varied duties. They are deserving of

render arduous and constant services, which I am happy to say are performed with a cheerful alacrity meriting public acknowledgment and approval.

I have annexed the salaries of the clerks, which have remained unchanged for many years, notwithstanding the heavy advance upon all the necessities of life, and the great increase of labor and responsibility attending their duties, to show the inadequacy of such salaries, and to ask that the same may be increased. A few hundred dollars can be nothing to the state, and may be the means of retaining the services of officers, the loss of whose skill, experience and industry could not be easily repaired. Such loss must be inevitable, when banks, rail roads, and even turnpike companies are offering higher remuneration for services less important, and requiring much less skill and experience.

In addition to the foregoing suggestions, which I have deemed it my duty to make respecting the salaries of the clerks, I beg to be permitted to make another, which I do not regard as secondary to the first.

Though not the *first* clerk in name, the accountant is the *principal* clerk in the office, and without great accuracy and diligence, the multifarious and complex transactions of the state with its various debtors and receivers of revenue (the management of which is for the most part confided to his care), would be involved in great confusion. Forty years since, the force in this department consisted of a clerk of accounts, a first clerk, a second clerk, and an assistant clerk of accounts. About that time Mr. Jackson, the present clerk of accounts, then recently appointed, in the language of a former auditor, 'suggested various modifications in the mode of keeping the books; and accordingly from time to time correspondent changes were made, with the approbation of the head of the department and concurrence of the executive council, to bring the labors of the office within the compass of an individual's exertions.' Other duties were then assigned to the assistant clerk of accounts. The style of that clerkship remained a misnomer on the statute book for many years, and was at length sunk into that of third clerk.

Notwithstanding the gradually increasing and now very large accumulation of business, the charge to the treasury for that branch of this department, is less now than it was forty years ago. This accumulation, and the frequent interruptions to Mr. Jackson's peculiar duties, growing out of his familiarity with the papers in, and the business of, the office, from his long experience therein, renders his position exceedingly onerous. That he may give more of his time, and at the proper time, to the most important of those duties, I ask the passage of an act authorizing the appointment of an assistant clerk of accounts, under the belief that it is but an act of justice, and will prove one of sound economy."

After an experience of two years, I most earnestly repeat the recommendations then given. The legislature has from time to time added new duties to this office, without providing the necessary labor to perform it. Not less than three new clerkships should be created, as positively indispensable.

ARDENT SPIRITS.

As the best means of ascertaining the effect upon the revenue of the state, produced by the passage of the act (ch. 62, Acts 1857-8) which requires a mer-

Amount paid by each class.	Number of merchants under each class.	Per Centage.	Average sales by act 15th March 1856.	Whole amount of goods sold in the state.
Of those who pay \$20 specific tax, & whose sales are under \$1000, }	\$20	2696	2 per cent. -	\$ 1000 or less. 2,696,000
24	429	1.92 " -	1250	536,250
32	614	1.60 " -	2000	1,228,000
48	903	1.28 " -	3750	3,386,250
Specific tax of \$60 and the average estimated, }	60	615	1.20 " -	5000 3,075,000
76	624	1.01 " -	7500	4,680,000
96	264	77-100 p. c.	12500	3,300,000
112	155	64-100 p. c.	17500	2,712,000
140	148	56-100 p. c.	25000	3,700,000
208	74	52-100 p. c.	40000	2,920,000
268	112	233-1000 p. c.	115000	12,880,000
Who pay \$208, and \$10 on each \$10,000 above that sum.				
Total number.	6634			\$41,154,000

In this table I have endeavored to present the per centage on the various sales in the strongest light the facts will admit against the position I have assumed. The merchant who pays a tax of \$20, may sell goods to the amount of \$1 or \$1,000, and the license will be the same—then it is but reasonable to infer that his sales are the mean between the two extremes, which would make him pay 4 instead of 2 per cent., as shown in the table.

It will appear from this table, that there are 6,634 merchants of all classes in this state, and that the *total amount of their sales* from these data, is *forty-one millions one hundred and fifty-four thousand dollars*; from which the state collects the sum of \$313,976 34, or a per centage of about *three-fourths* of one per cent. for the privilege of selling this amount of goods, wares and merchandise. It will further appear, that *two thousand six hundred and ninety-six* persons pay *two per cent.* at least on their sales, whilst *one hundred and twelve* persons, who sell in the aggregate \$12,880,000, pay less than *one-fourth of one per cent.* on their sales. This argues, and I think establishes, an injustice to the small and feeble trader, which demands relief. It may be very readily and judiciously avoided, by simply attaching the same per centage on all sales, as the basis of taxation. This is in accordance with the principles of our constitution, and in accordance with the acknowledged theory of taxation. It is not just to allow an opulent merchant, who carries on his business in a large town, to sell goods for any thing less upon his sales, than the small merchant has to pay on his sales, nor is it any part of the duty of the state, in granting a license, to enquire whether one merchant makes a larger per cent. *profit* than another. It is obvious, that by charging a certain per centage on *all sales*, and attaching the condition that no article shall be taxed more than once upon its sale, taken in connection with the total abolition of all state taxes on direct foreign importations, now existing, a powerful impetus would be given to our own import trade; and since the positive evidence is before us of

and murder have been perpetrated by them on our soil, with scarcely a candid admonition proceeding from any public functionary, or even from any newspaper, and without a single honest rebuke from any portion of the northern people, publicly given, an enquiry into the extent to which our laws on merchants' licenses may be used to vindicate our rights, is certainly demanded by every consideration of sound policy.

The laws respecting merchants' licenses are all based upon the principle of *considering the selling* as the privilege which should be paid for, may we not in view of the fact that more than *forty millions* of dollars in value are sold in Virginia, derived from other states, enquire whether a license may not be demanded from our merchants and traders for the privilege of *buying* goods, wares and merchandise in any state whose laws, or people overriding the laws, have manifested hostility to the institution of slavery.

If it should be determined to adopt the same per centage on the sales of all merchants, and to levy the tax only once, it would be prudent to provide for an increased per centage for each year, so as to keep up the revenue from this source. The subject is now a very large one; yet it is obvious that it will diminish as a means of revenue, as foreign direct importation takes the place of such goods as now come into the state indirectly.

The reform intended by the legislature, in the passage of the act of the 15th of March 1856, exempting from taxation all importations from abroad, did not with a surgeon's skill probe to the bottom of the wound. If at the same time a bill imposing an ad valorem tax on the sales of goods others than those imported from abroad or manufactured within the state, had been passed, we would not now be called upon to deplore our comparative feeble import trade: Yet this bill has had the effect to improve it, and shows what a revenue bill, directed to that end, may do.

• For the year ending 1st July 1855 there was imported into Richmond 5,960 bags of coffee. For the year ending 1st July 1859, the quantity imported had reached 36,653 bags. In 1855 the registered vessels owned in Richmond was only *four* with 1407 tonnage. In 1859 there were *thirteen* vessels, with 4,119 tonnage. These satisfactory results must justify the opinion that by suitable legislation we shall soon see nearly all the foreign goods we consume brought to our own seaport towns directly.

Considering the immense area of fertile lauds now open to our lines of improvement, and discarding the idea of any other policy than that which looks to the speedy completion of the great state road designed to connect our seaboard with the Mississippi valley, we must feel encouraged in the belief that the shackles of commercial dependence are about to be broken, and that we are entering upon a career of more enduring prosperity.

The advantages to Richmond and Norfolk, to be derived from direct foreign trade, and the completion of the Covington and Ohio rail road, necessary in part for its support, are to my mind incalculable. The Covington and Ohio road alone must be to Richmond what the Baltimore and Ohio road has been to the city of

Baltimore. In 1828, when the Baltimore and Ohio rail road was commenced, Baltimore contained a population of 80,000 inhabitants. She now contains a population of 250,000. In 1828 the value of real estate in the city of Baltimore was assessed at \$26,015,368, and it is now assessed at \$128,153,588.

Many reasons might be adduced to prove the advantages of commercial independence for Virginia, but it is sufficient for my purpose to show the great inequality of our tax law and the positive tendency to make "mountains of wealth and deep valleys of poverty," which it possesses, and the great injustice it inflicts on the most numerous of a highly intelligent class of our fellow-citizens.

RAIL ROADS; LANDS WHICH A RAIL ROAD MAY ACQUIRE.

The 5th section of chapter 56, as amended by the act passed the 24th May 1852, and as further amended by chapter 104, passed 3d April 1858, provides, that "the land acquired by any company incorporated for a work of internal improvement, along its line generally, shall not exceed one hundred feet in width, except in deep cuts and fillings; and then only so much more shall be acquired as may be reasonably necessary therefor. The land which it may acquire for buildings, or for an abutment along its line generally, shall not exceed three acres in any one parcel; and the land which it may acquire for buildings or other purposes of the company, at the principal termini of its work, or at any place or places within five miles of such termini, shall not exceed fifteen acres in any one parcel; but in case of a rail road company, an amount of land, not exceeding forty acres in any one parcel, may be acquired for its main depots, machine shops, and other necessary purposes connected with the business of the company."

In my correspondence with commissioners of the revenue, I have insisted that the real estate which is exempt from taxation upon the payment of the "mill tax," is the quantity named in the act above referred to, and that any excess remains as a subject of taxation as other property.

The commissioners of the revenue, with a few exceptions, have listed for taxation all such excess of lands owned by rail road companies above that which by law they are authorized to hold. In some such cases, the companies have either prevailed on the commissioners to omit the tax, or have applied to the county court where the assessment was made, and obtained orders of exoneration, because of the alleged erroneous assessment.

The legislature, in offering terms of exemption to rail road companies, upon the payment of the "mill tax," so called, never, in the view I have taken of it, contemplated that such company would acquire property prohibited by law; and this is the ground work of my instructions to assess the excess with taxes.

As such excess in quantity constitutes a considerable item for taxation, I have thought it best to direct the attention of the general assembly to the subject, both as a means of revenue, and protection to property in which the state is interested as a stockholder, from consequences which might follow the unlawful acquisition of the prohibited estate.

Besides many smaller lots, the Southside rail road has acquired at one place

sixty acres of land; the Richmond and Fredericksburg rail road, one hundred and thirty acres; the Orange and Alexandria rail road, two hundred and seventy-three acres; the Richmond and Danville rail road, ninety-three acres; the Norfolk and Petersburg rail road, fifty acres; the Manassa Gap rail road, one hundred and fifty-two acres. How many other tracts the companies own, not entered on the commissioners' books, and how many of those entered of quantities varying from fifteen to forty acres, and so situated as to be lawfully held and exempt from taxation, I have not had the means of ascertaining. If such tracts of land are to be exempt, the act should so declare.

GROSS EARNINGS OF INTERNAL IMPROVEMENT COMPANIES.

The act passed 27th March 1858, to make investments of the commonwealth more productive, has had a most salutary influence in enforcing the payment of interest and sinking fund on loans, and of dividends on preferred stocks.

The 1st section of said act (ch. 7, Acts 1857-8), makes it the duty of all companies to which the commonwealth has made a loan, or created a preferred stock, or guaranteed the bonds of any such company, to report to the auditor of public accounts, within the first fifteen days of each month, the gross amount derived from tolls, freights, fares and other sources received during the preceding month by such company.

But the auditor of public accounts, not being the collector of the interest or dividends on such preferred stock or loans, it is difficult and inconvenient for him to ascertain to what companies the loans have been made or preferred stock created. The second auditor has furnished a list of such companies, from all which returns have been exacted. He has also furnished information that the James river and Kanawha canal has failed to pay an instalment of interest on the guaranteed bonds of said company; and that the Richmond, Fredericksburg and Potomac rail road company has failed to pay the dividends on preferred stock for the time limited in said act. I immediately gave the attorney general notice thereof, so that he may move for judgment of sequestration against said companies.

I here annex a table of the monthly gross earnings.

A Statement showing the Gross Amount derived Monthly from Tolls, Freight, Fares and other Sources, of such Companies as are required by Chapter 7 of the Act passed 27th March 1858, to make report to this office.

	Va. Central R. R. Co.	Virginia and Tennessee R. R. Co.	Richmond & Danville R. R. Co.	South Side R. R. Co.	Rich'd. Fred. & Potomac M. R. Co.	Richmond & Petersburg R. R. Co.	Winchester & Potomac R. R. Co.	Roanoke Valley R. R. Co.	James River & Kanawha Company.	Elk River Bridge Co.
1858—March,	42777 47	-	-	27708 30	25336 99	12825 50	4521 10			
April,	47591 18	-	45329 58	35117 32	24115 55	11381 36	3595 31			67 50
May,	38813 46	-	38279 02	32456 21	25867 13	12369 96	5517 55	-	-	200 00
June,	38865 08	-	50126 29	31220 06	20683 52	11754 46	4062 77	-	-	100 00
July,	54914 59	43037 11	48997 33	35694 35	22355 85	13624 07	6271 51	-	-	100 00
August,	86615 81	72631 90	60639 43	40955 45	25961 06	13574 67	5964 97	-	-	100 00
September,	76804 09	82127 98	58414 41	44206 41	28109 32	14395 91	5937 16	-	-	150 00
October,	57579 46	75979 68	50461 34	34656 44	26975 79	13326 53	5987 04	-	-	154 12
November,	47528 83	67893 19	34087 95	35181 93	20237 38	13068 42	5249 76	1821 06	-	154 00
December,	37276 98	53381 92	33611 73	29239 67	21552 46	18564 63	-	937 43	-	250 00
1859—January,	38353 52	40868 77	27389 47	23741 56	20183 32	11756 18	5488 02	1221 72	14861 25	171 00
February,	43759 62	41800 99	33060 61	25095 35	22305 92	12617 96	3028 37	1828 56	17330 93	133 52
March,	49519 64	57191 98	54905 04	35871 28	26456 97	13500 86	4121 44	1350 89	24408 97	200 00
April,	51505 82	48429 72	45429 50	-	21742 56	12858 51	4046 65	1741 31	20461 15	100 00
May,	49583 60	43369 99	43184 12	-	21717 79	13566 80	4063 83	1607 19	17430 39	60 00
June,	43263 86	40263 51	50029 58	-	20017 94	13152 33	7175 33	1946 52	17197 97	200 24
July,	59419 03	56056 88	47670 53	-	21871 74	14305 48	3256 67	1715 56	16026 01	75 00
August,	94316 09	74073 77	67804 55	-	25402 54	15339 41	7356 78	1983 52	25752 14	190 00
September,	75910 97	65884 03	63900 30	-	28417 87	14928 64	7333 38	-	26490 59	160 00
Total,	1034399 10	873991 42	854420 78	435143 33	452374 70	253041 68	92727 64	17483 17	180359 40	2465 38
Monthly average,	54442 06	58309 43	47467 82	33472 56	23809 19	13317 98	5141 49	1589 38	20039 93	145 02
Total amt't received during the fiscal year 1858-9,	614017 42	67194 43	552634 72	-	279945 99	162815 75	63064 43	-	-	1847 88

* This company has not reported for April, May, June, July, August and September 1859.

THE PUBLIC DEBT OF THE STATE.

By the 29th section of article 4th of the constitution, it is provided, that "there shall be set apart annually, from the accruing revenues, a sum equal to seven per cent. of the state debt existing on the first day of January 1852. The fund thus set apart shall be called the *Sinking fund*, and shall be applied to the payment of the interest of the state debt, and the principal of such part as may be redeemable."

By the 1st section of chapter 17 of the act passed the 26th of March 1853, the public debt existing on the 1st day of January 1852 was ascertained to be \$11,971,838 30, and \$838,028 68 were appropriated annually from the public treasury to be applied to the payment of the interest and the principal of such part of the state debt as was redeemable.

Notwithstanding \$494,000 of this debt bears but five per cent. interest, and \$1,226,500 has been redeemed, yet the annual appropriation for interest and sinking fund is not reduced, because it is necessary to be maintained to pay off the debt in 34 years.

THE NEW DEBT.

The same article of the constitution provides, "that whenever after the first day of January 1852, a debt shall be contracted by the commonwealth, there shall be set apart in like manner, annually, for thirty-four years, a sum exceeding by one per cent. the aggregate amount of the annual interest agreed to be paid thereon at the time of its contraction; which sum shall be a part of the sinking fund, and shall be applied in the manner before directed.

This debt is irredeemable for 34 years from its issue; the amount of which created after the 1st of Jan'y 1852 and before the 1st

Jan'y 1853, was	-	-	-	2,962,687 00
To 1st of Jan'y 1854,	-	-	-	4,571,416 87
" " 1855,	-	-	4,121,884 37	
Less, am't returned by Selden, Withers & Co.	-	10,000 00		
				<hr/> 4,111,884 37
To 1st of Jan'y 1856,	-	-	-	1,405,403 09
" " 1857,	-	-	-	2,653,570 00
" " 1858,	-	-	-	583,060 00
" " 1859,	-	-	-	1,866,800 00
To 30th of Sept. 1859, being for part of this calendar year, and ending with the fiscal year 1859,	-	-	-	1,226,500 00
				<hr/> <hr/> \$ 19,480 321 33

The entire debt of the state stands thus :

Registered stock, 6 per cent.	-	15,928,816 63	
5 per cent.	-	494,000 00	16,422,816 63
Coupon debt, 6 per cent.	-	11,902,500 00	
Sterling bonds, 5 per cent.	-	1,865,000 00	13,767,500 00
			<u>30,190,316 63</u>
Of this, the commissioners of the sinking fund hold as an investment,	-	-	1,083,657 20
Actual outstanding debt due to others than the state,			<u>\$ 29,106,659 43</u>

For purposes of *taxation*, and to meet the requirements of the constitution, and the act creating the commissioners of the sinking fund, we must provide, from the accruing revenues of the state, for 7 per cent. per annum on the old debt, exactly as though it was not reduced by redemption, to wit: for 11,971,838 30
 For the new debt, including investment by the commissioners of the sinking fund, - - - 19,480,321 33
 Making \$ 31,452,159 63

Thus:

For the old debt of \$ 11,971,838 30, the sum of	-	-	838,028 63
For 7 per cent. on the new 6 per cent. debt, amounting to \$ 17,615,321 33,	-	-	1,233,072 46
For 6 per cent. on the new 5 per cent. debt, amounting to \$ 1,865,000,	-	-	111,900 00
			<u>\$ 2,183,001 16</u>

Statement of Interest only, as contrasted with the Interest and Sinking Fund.

Old debt, 6 per cent. on	-	10,215,995 30	6 mos.	306,479 85
" 5 "	-	494,000 00	"	12,350 00
		10,709,995 30	"	318,829 25
New debt, 6 per cent.	-	17,615,321 33	"	528,459 63
" 5 "	-	1,865,000 00	"	46,625 00
		<u>\$ 30,190,316 63</u>		<u>\$ 893,914 48</u>

Whole interest for the year will be \$ 1,787,828 96; but there will be redeemed \$ 201,150 of 5 and 6 per cent. debt, which saves the interest of that amount to add to the surplus required for redemption—the real amount is - - - 1,782,164 66
 Interest and sinking fund, - - - 2,183,001 16
 Excess over interest, applied to the extinguishment of the public debt, for the year 1860, - - - \$ 400,836 50

If the debt of the state should not be augmented by any new issue of state bonds until the year 1870, the amount redeemed of the old debt would be \$4,195,518 72, and the surplus of the annual appropriation above interest would be \$350,424 63. Of the new debt, the state would own, by investment there \$4,423,411 45, and the annual fund applicable to farther investment in this latter debt, would be \$431,894 46—so that in 1870 the sinking fund commissioners would have redeemed, and will own by investment \$8,618,930 17, and will have an annual fund for these two objects, of \$782,319 09, which will be constantly increasing in a geometrical ratio. If the debt of the state should be increased, the latter fund will be increased correspondingly.

BOOK AGENTS.

The last clause of the 13th section of chapter 9, Acts of 1855-6, has been differently construed, that it needs amendment to define its meaning. The clause alluded to reads as follows :

“ On every license to a person obtaining subscriptions to books, or to a person selling prints, or to a peddler of pamphlets or periodical papers, each twenty-five dollars : provided, however, if the hawker, peddler, print seller or person obtaining subscriptions to books taxed under this section, has not been a resident in the state for two years, and in the county one year, the tax shall in each case be two hundred dollars.”

I have maintained and instructed where necessary, that all the authority conferred by license to transact any of the enumerated privileges, is controlled by the 30th section of chapter 38 of the Code, which makes a *peddler's* license a personal privilege, and prohibits any other person acting under it, either as partner, or agent for, the person to whom it is granted. But a different interpretation is claimed. A person who has not been a resident long enough to exempt him from the higher tax will, by arrangement, procure a license in the name of a resident, and act as agent under it, and by such means evade the wholesome check upon non-residents intended by the act.

It would be best to confine all things contemplated by the provision quoted, to our own merchants, or stationary agents. The amount of revenue derived from this source is quite inconsiderable, growing mainly out of the fact of the almost total disregard of the act.

MILITIA.

The 25th section of chapter 22, Acts 1857-8, entitled “ An act to organize the militia and provide for the defence of the commonwealth.” declares “ that it

sufficient to support the militia establishment could not be imposed and collected to meet the claims on that fund heretofore presented, and which are constantly being presented for payment.

This emphatic denial of the moneys of the general treasury to meet the claims of the militia establishment, will impose the necessity of the rejection of many just and meritorious claims which may be presented prior to the time when the fine fund will have the necessary means, or have exhibited its self-sustaining capacity. I have no doubt but that the fines will be largely in excess of the claims upon the fund arising therefrom, when the time necessary to a full development of its resources shall have transpired.

The enrollment of the militia, as returned and estimated, shows that there are *one hundred and sixty-eight thousand one hundred and thirteen* persons in the commonwealth of the requisite age who are required to perform military duty, and as there are many in so large a body of men who would prefer paying a fine rather than to perform duty in the ranks, it is but reasonable to suppose that the fine fund will be a self-sustaining one.

A rejection of a just claim "*for want of means*," drawn upon any fund controlled by the commonwealth, has a tendency to impair public confidence, and should be avoided if practicable. I therefore respectfully suggest that all the claims for militia service be paid from the general treasury until the fines have accumulated a fund sufficient for that purpose.

POSTAGE.

The postmaster general of the United States has very courteously and kindly offered to instruct postmasters to forward, without *prepayment*, to the executive officers of each state, all mail matter for which payment has been provided by law. This is a great convenience, as the postage constitutes but one item each quarter, and is paid for by one warrant, which, under any other regulation, would require a warrant for each item. Notwithstanding the convenience which a strict compliance with the regulation of the post office department would afford, it frequently occurs that commissioners of the revenue transmit their books to this office having *prepaid* the postage thereon, which must be refunded out of the contingent fund, on the order of the executive. Thus, if the commissioner is about to receive the compensation to which he is entitled for his services, his claim is passed upon by the auditor of public accounts, and is paid without submitting it to the governor, though it may amount to \$1,000; yet if an item of three cents for postage is added to his account, that item must be separated from the others, and a separate warrant must issue for it. It is manifest, therefore, that such nice distinctions must cause an additional amount of labor altogether unnecessary. I would therefore recommend, that authority be given the auditor to pay postage advanced by commissioners of the revenue, out of the same fund, and in the same manner as he is authorized to pay the commissions to which they are entitled.

COMMONWEALTH'S EXECUTIONS.

Judgments in favor of the commonwealth bear interest at rates varying from 6 to 12 per centum per annum; and when a levy is made upon real estate, the

officer making it is required to sell upon six months' credit ; and if the land be not purchased for the commonwealth, the officer shall take bond of the purchaser, with securities, for the payment of the purchase money to the commonwealth. When this bond becomes payable and is returned to the office of the court from which the execution issued, it has the force of a judgment, and execution may issue thereon, but for what rate of interest, whether for six per centum per annum, or for such rate as the judgment bears on which the real estate was sold, has not been determined by law, and frequently embarrasses this office in its settlements. I think the rate of interest should follow the rate in the original judgment ; but I apprehend under the law, that such new execution under the new contract is limited to 6 per centum. The act of assembly is silent on the subject of a sheriff's compensation for making such sale, and it has been held that he is not entitled to charge commissions.

I most respectfully, therefore, recommend such legislation as may prescribe the rate of interest, and to provide for the compensation to a sheriff who may sell real estate under the commonwealth's executions.

FISCAL YEAR.

The vast accumulation of business in the various departments of the state, and especially this, makes it necessary, in my opinion, to change the commencement and end of the fiscal year. As it now stands, sufficient time, from the 1st October to the meeting of the general assembly, is not allowed to prepare and superintend the printing of the reports covering two years' business in the departments. I therefore suggest that the 10th section of chapter 45 be amended, so as to make the fiscal year commence on the 1st day of August, and end on the 31st of July.

On the 1st of August the tax assessments are all returned, except the September license taxes, which may be returned during the month of September, and in the financial reports have to be estimated for as the law now stands. Not a single inconvenience occurs to me, which could arise out of the change, and the commencement at an earlier day of the calendar year, as proposed, would afford more time for deliberation and care on the reports.

FLOATING DEBT—ITS RAPID EXTINGUISHMENT.

At the close of the fiscal year 1857, and which was but two months after I entered upon the duties of this office. I found a large "floating debt." the payment

	Brought forward,	184,126 87
To the same fund, for the one per cent. on \$15,813,961 53, payable 1st January 1857,	- - - -	158,139 61
	Whole amount due to the Sinking fund,	342,266 48
To the Literary fund, for capitation tax of 1856,	88,721 06	
To the same fund, for interest on \$319,000, due 1st July 1857,	- - - - 11,165 00	
To the same fund, for interest on \$50,562 55, due 1st July 1857,	- - - - 1,516 87	
	Whole amount due the Literary fund,	101,402 93
For treasury notes outstanding 1st October 1857,	- -	770,590 00
For interest on the guaranteed bonds of the James river and Kanawha canal company, the payment of which was provided for by law,	- - 407 10	
For interest on the same bonds, due and remaining unpaid, and afterwards directed by law to be paid,	67,800 00	
	Total for this interest,	68,207 10
Total floating debt remaining unpaid, 1st October 1857,	-	1,282,466 51
Deduct balance in the treasury on the 1st October 1857,	-	37,124 81
	Total debt 1st Oct. 1857, unprovided for,	1,245,341 70
The temporary loans outstanding on the 1st August '59, payable on the 15th December 1859, amounted to	- - - - 331,901 80	
Balance in the treasury on the 1st October 1859,	- 104,013 36	
	Total debt unprovided for, 1st Oct. 1859,	227,888 44
Showing a diminution of the floating debt, within the two years 1858-1859, of	- - - - \$ 1,017,453 26	

All the "floating debt," as contradistinguished from the permanent debt, which existed on the 1st day of October 1857, has been fully paid off, except those named in the following statement—which see, p. 83.

Statement of Loans authorized by the Executive, and payable on the 15th December 1859, outstanding the 1st of October 1859.

No. of Note.	Date.	Amount.	Names.
3	June 15, 1859,	131359 68	The Literary fund.
4	" " "	142 12	Do. in trust for the Dawson fund.
5	" 16, "	35000 00	Sam'l Marx, cashier.
6	" " "	25000 00	Sam'l Hannah, "
7	" " "	12000 00	M. McDaniel, "
8	" " "	10000 00	J. Anthony, "
9	" 23, "	4000 00	Wm. A. Powell, "
10	" 24, "	44300 00	J. A. Smith, "
11	" 27, "	10000 00	Sam'l Marx, "
12	July 1, "	10000 00	Thos. J. Corprew, "
13	" 2, "	7000 00	H. K. Ellyson.
14	" 9, "	10000 00	Same.
15	" 15, "	5000 00	R. J. McCandlish.
16	" " "	5000 00	Do.
17	" " "	5000 00	Do.
18	" " "	5100 00	Do.
19	" 16, "	8000 00	H. K. Ellyson.
20	Sep. 29, "	5000 00	R. J. McCandlish.
		\$ 331901 80	

Amounting in the aggregate to \$331,901 80—all of which are payable on the 15th day of December 1859. To deduct the money on hand the 1st October 1859, which was \$104,013 36, would leave only \$227,888 44, to be paid by the receipts of the fiscal year 1859.

The rate of taxation now existing, notwithstanding the increase of the public debt by appropriations made by the last general assembly, has exceeded the ordinary annual charges by \$508,726 63, or by \$1,017,453 26, for the two fiscal years last past. This fact does not prove, however, that the same rate would produce the same excess for the next two years, because the interest on quite a large portion of the debt created by the last general assembly, was not issued and did not bear interest for both years; which of course it will do in the future.

COUNTY TABLES.

These tables exhibit all the material subjects of taxation for the years 1858 and 1859, and show each county separately, with the quantity and value of the property; the tax thereon; the increase and decrease of every subject; the number of acres of land in each county, and the increase and decrease of the number of acres rendered, and the average value of land per acre, including buildings, for each of said years; the number of freeholders and their increase and decrease; the license tax for the years 1858 and 1859, and the amount of tax derived from the several sources therein named: also separately the amount of taxes derived from the retail of ardent spirits for 1857, as compared with 1858, and the increase and decrease thereof, distinguishing between the taxes derived from ordinaries, and the sum added to merchants' licenses for the privilege of retailing ardent spirits: also the amount of criminal charges paid at this office to officers of each

ACCOUNT.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1872	238599	\$ 12 14	\$ 2908875 00	\$ 39550 00	\$ 11797 70
.	1750	238986	12 21	2919745 00	39550 00	11837 18
.	-	-	07	9870 00	-	39 48
.	122	-	-	-	-	-

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 18 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, in- clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
345	2825	28877	980	441	1045	24	2880	\$ 786453 00	\$ 1347086 00	\$ 11153 38
396	2903	30246	988	435	1014	96	2939	623392 00	1380975 00	11394 86
53	78	1369	18	-	-	2	39	38769 00	33879 00	231 95

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
1858.	-	32	25	8	11	9	6	2	2	2	-	3122 70	3058 83	-	63 87
Total amount of taxes assessed on all the above classified merchants,												395 00	391 67	-	3 33
"	"	"	"	"	"	"	"	"	"	"	"	490 89	1071 68	590 69	
"	"	"	"	"	"	"	"	"	"	"	"	76 08	95 25	19 17	
"	"	"	"	"	"	"	"	"	"	"	"	158 00	178 01	20 01	
"	"	"	"	"	"	"	"	"	"	"	"	401 50	215 00	-	186 50
												\$ 4634 27	5010 44	629 87	253 70

Licenses only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.
\$ 325 00	909 73
395 00	480 99
70 00	428 74
-	-

Recapitulation.

		1858.	1859.	Increase.	Decrease.
Total tax on real estate,		11797 70	11837 18	39 48	
"	" all personal property and subjects,	11153 38	11394 66	231 28	
"	" all licenses,	4634 27	5010 44	376 17	
Total.		\$ 27585 35	28232 28	646 93	

Total amount of criminal charges in this county on the public treasury, \$ 785 30. † Total amount of contingent expenses of courts, \$ 139. Total, \$ 924 30.

Estimated Population for the year 1859.—Whites, 12,589. Free colored, 3,825. Slaves, 5,061. Total, 21,475.

The criminal charges are for fees for arresting and support of persons confined in jails, attendance of witnesses, pay of jurors, guarding jails, &c.
The contingent expenses of courts consist of allowances to attorneys for the commonwealth, clerks, sheriffs, criers, tipstiffs, jailors, and for fuel, lights, stationery, cleaning court-house, &c.

ALBEMARLE.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, includ'g build-ings.	Total tax on real es-tate.
1773	455712	15 03	\$6852667 50	\$423622 50	\$28104 76
1816	457927	15 19	6923622 50	439722 50	29453 38
43	2215	16	70955 00	16200 00	348 62

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
7	6131	48227	709	1032	1314	202	7531	\$1535893 00	\$2627472 00	\$28115 06
16	6228	49706	727	1052	1318	196	7644	1537210 00	2581641 00	\$7142 39
9	97	1479	18	20	4	-	113	1317 00	* 45831 00	972 66

* What causes this decrease?

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.		
	1858.	No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1859.		Decrease.
													1858.	1859.	
Total amount of taxes assessed on all the above classified merchants,													6028 34	6729 74	703 40
" " on ordinaries,													694 37	680 00	-
" " added to merchants' licenses for the privilege of selling liquors,													1178 66	307 00	14 37
" " assessed on attorneys at law, No. 24,													138 84	145 00	6 16
" " on physicians,													257 07	269 43	12 36
" " on all other privileges, occupations and pursuits,													1257 06	1564 95	307 89
													\$ 9552 34	9606 12	1029 81
1858.	-	70	8	12	15	11	14	6	6	4	1				886 03

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.
7.	\$ 711 66	1055 68
8.	694 37	1178 66
9.	-	122 98
Total.	17 29	

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Total tax on real estate,	29104 76	29453 38	348 62	
" " all personal property and subjects,	29115 05	27142 39	-	972 66
" " all licenses,	9552 34	9696 12	143 78	
Total.	\$ 66772 15	66291 89	492 40	972 66
				\$ 480 28

Total amount of criminal charges in this county on the public treasury, \$ 778 96. Total amount of contingent expenses of courts, \$ 304. Total, \$ 1,082 96.

estimated Population for the year 1859.—Whites, 13,839. Free colored, 500. Slaves, 14,332. Total, 28,671.

ALEXANDRIA COUNTY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1825	1225	18111	\$ 34 72	\$ 639805 00	\$ 3402710 00	\$ 16170 46
1830	1360	18246	35 27	644597 50	3496475 00	16564 29
1835	135	135	55	4692 50	93765 00	393 83

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1837 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
2183	979	595	1020	213	916	774	168	806	\$ 201049 00	\$ 771037 00	\$ 10545 60
1835	-	567	1127	190	789	669	160	724	267220 00	825312 00	10136 98
1838	-	96	107	93	127	105	9	63	68180 00	54275 00	434 63

* Is it possible that Alexandria is decreasing in population?

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$50.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.			
98	19	25	33	12	11	5	10	9	6	6	8838 74	9451 63	612 89	1245 41	
ed on all the above classified merchants,												1724 59	479 18	-	
on ordinaries,												2115 51	2159 84	44 33	
to merchants' licenses for the privilege of selling liquors,												119 00	119 88	88	
to on attorneys at law, No. 16,												66 75	79 25	12 50	
on physicians,												3756 59	2277 83	-	1478 76
on all other privileges, occupations and pursuits,												\$ 16621 18	14507 61	670 60	2724 17

Recapitulation.

of ardent spirits.		1858.		1859.		Increase.	Decrease.
Tax added to mer- chants' licenses for privilege of selling ardent spirits.							
3323 33	Total tax on real estate,	16170 46	16564 29	393 83			
2115 51	" " all personal property and subjects,	10565 60	10136 98	-			428 62
	" " all licenses,	16021 18	14567 61	-			2053 57
1207 82	Total,	\$ 43357 24	41268 88	393 83			2482 19
							\$ 2088 36

nal charges in this county on the public treasury, \$ 3,406. Total amount of contingent expenses of courts, \$ 305. Total, 3,711.

for the year 1859.—Whites, 10,159. Free colored, 1,954. Slaves, 1,357. Total, 12,770.

ALLEGHANY.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
511	388435	\$ 2 11	\$ 820492 50	\$ 53585 00	\$ 3496 31
520	412061	1 99	820344 00	53582 00	3495 71
9	24226	12	148 50	3 00	60

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, sigs, carriages, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
287	1103	8478	79	150	433	14	453	\$ 75318 00	\$ 274869 00	\$ 2512 30
1355	10017	10017	93	195	399	15	650	106543 00	333817 00	3519 09
163	1530	1530	14	45	34	1	198	31924 00	68948 00	1006 79

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
											1858.	1859.			
											520 00	1154 16	634 16		
											530 00	828 76	298 76		
											20 00	15 00	-	5 00	
											20 00	29 80	9 80		
											138 91	149 57	10 66		
											● 1228 91	2177 29	953 38	5 00	

ardent spirits.

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.	1858.			1859.			Increase.	Decrease.
Total tax on real estate, " " all personal property and subjects, " " all licenses,				3496 31	3495 71	-	1006 79	60
				2512 30	3519 09	-	948 38	
				1228 91	2177 29	-		
Total.	\$ 7237 52			9192 09			1954 57	60

in this county, on the public treasury, \$ 583 21. Total amount of contingent expenses of courts, \$ 238 00. Total, \$ 821 21.
1859.—Whites, 7 234. Free colored, 171. Slaves, 1217. Total, 8692.

AMELIA.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	592	231210	\$ 9 48	\$ 2192272 50		\$ 8769 09
1859,	547	229642	9 61	2206230 00		8824 92
Increase,	-	-	13	13967 50		55 83
Decrease,	45	*1568				

* What has become of this land ?

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
1858,	659	53	1947	18797	357	229	257	39	4001	\$ 472214 00	\$ 815725 00	\$ 9204 50
1859,	674	-	2042	19188	349	213	252	47	4152	520432 00	954105 00	9946 21
Increase,	15	-	95	361	32	-	-	8	61	52708 00	88380 00	741 71
Decrease,	-	-	-	-	-	-	-	-	-	-	-	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.				
1858.	-	-	2	6	4	3	-	-	-	-	-	878 33	1236 50	358 17	
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	80 00	120 00	40 00	
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	144 00	-	-	144 00
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	20 00	25 00	5 00	
" " assessed on attorneys at law, No. 4,	-	-	-	-	-	-	-	-	-	-	-	111 00	116 00	5 00	
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	115 25	168 66	53 41	
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$1348 58	1666 16	461 58	144 00

Licenses only for the retail of ardent spirits.

Tax on ordinaries.			Tax added to merchants' licenses for privilege of selling ardent spirits.			Total tax on real estate, " " all personal property and subjects, " " all licenses,			Total.			Increase.	Decrease.
1857.	1858.	1859.	1857.	1858.	1859.	1857.	1858.	1859.	1857.	1858.	1859.		
357.	\$155 00	521 00	5769 09	8924 92	55 83	-	-	-	-	-	-	-	-
358.	80 00	144 00	9204 50	9946 21	741 71	-	-	-	-	-	-	-	-
increase.	75 00	377 00	1348 58	1666 16	317 58	-	-	-	-	-	-	-	-
	-	-	\$19322 17	20437 29	1115 12	-	-	-	-	-	-	-	-

Recapitulation.

Total amount of criminal charges in this county on the public treasury, \$114 69. Total amount of contingent expenses of courts, \$235 00. Total, \$349 69.

Estimated Population for the year 1859.—Whites, 3,538. Free colored, 355. Slaves, 7,786. Total, 11,678.

A M H E R S T .

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
967	290555	\$ 7 63	\$ 2217365 00	\$ 19862 50	\$ 8948 91
995	310487	7 19	2236775 00	20162 50	9027 75
24	20332	- 44	19410 00	300 00	78 84

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all monies, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding monies, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
35	3518	20425	210	370	768	46	3352	\$ 270010 00	\$ 715560 00	\$ 8558 31
-	2708	16011	238	274	392	43	3351	209205 00	737405 00	8708 03
-	780	-	98	96	-	3	29	-	20305 00	209 72

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
										1858.	1859.			
4	a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.			
all the above classified merchants,										1241 33	1155 34		-	85 99
ordinaries,										335 00	465 00		80 00	52 00
merchants' licenses for the privilege of selling liquors,										126 00	74 00		-	36 00
attorneys at law, No. 12,										71 00	107 00		36 00	4 00
physicians, " 22,										110 00	106 00		-	154 00
all other privileges, occupations and pursuits,										221 00	67 00		-	295 99
										\$ 2154 33	1974 34		116 00	

Recapitulation.										1858.	1859.	Increase.	Decrease.
Recent spirits.										8048 91	9027 75	78 84	
Tax added to merchants' licenses for privilege of selling recent spirits.										8558 31	8764 03	209 72	
Total tax on real estate,										2154 33	1974 34	-	179 99
" " all personal property and subjects,													
" " all licenses,										\$ 19661 55	19770 12	108 57	179 99
Total.													

as in this county on the public treasury, \$ 177 75. Total amount of contingent expenses of courts, \$ 195 25. Total, \$ 373.
 in 1859.—Whites, 8,977. Free colored, 418. Slaves, 6,339. Total, 15,734.

APPOMATTOX.

REAL ESTATE.

YEAR.	No. of persons and arms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	825	209170	\$ 7 03	\$ 1479320 00	\$ 18455 00	\$ 5963 10
1859,	857	209205	7 09	1485177 50	18555 00	6014 93
Increase,	32	35	06	12837 50	100 00	51 83
Decrease.						

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches, and Jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, on whites, slaves and free negroes.
.	915	173	1770	14870	329	241	341	25	2489	\$ 315016 00	\$ 637631 00	\$ 6439 43
.	924	-	1751	15834	334	221	342	96	2471	341757 00	634764 00	6461 17
.	9	-	-	964	5	-	1	1	-	26741 00	7133 00	31 75

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSEES.			Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$28.	No. who pay a tax of \$48.	No. who pay a specialtax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay costs of sales over \$50,000.	1898.	1899.		
3	-	1	6	3	4	1	-	-	-	-	933 03	777 32	-	155 71
											180 00	180 00	-	66 99
											410 99	344 00	-	
											30 50	36 25	5 75	
											54 25	120 25	66 00	
											110 50	206 66	156 16	
											\$ 1719 27	1724 48	227 91	232 70

Recapitulation.

	1852.	1853.	Increase.	Decrease.
Total tax on real estate,	5963 10	6014 93	51 83	
" " all personal property and subjects,	6489 42	6461 17	31 75	
" " all licenses,	1719 27	1724 48	5 21	
Total,	\$ 14111 79	14200 58	88 79	

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AUGUSTA.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
1858,	2893	657781	14 16	\$ 9411347 50	\$ 900615 00	\$ 41267 85
1859,	2977	678076	13 70	9291147 50	994890 00	41160 55
Increase,	79	20295	- 46	-	93375 00	-
Decrease,	-	-	-	* 125200 00	-	107 30

* What causes this decrease?

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No of white males over 21 yrs. of age, returned delinquent for non pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harpe- ses.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- cepted from taxation, in- cluding moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	4210	735	7940	53006	1130	1369	2176	140	3001	\$ 1686214 00	\$ 3193981 00	\$ 22161 45
1859,	4272	-	9224	58154	1184	1197	1770	139	2873	1077945 00	3437194 00	22205 85
Increase,	62	-	1315	5148	45	172	406	-	28	-	43513 00	4 40
Decrease,	-	-	-	-	-	-	-	-	-	* 19209 00	-	-

* The commissioners should be careful. It is scarcely reasonable to include this county in the list of those on the retrograde in wealth in bonds, &c., and in the value of her buildings having the real estate.

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
1858.	No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a tax of \$60	No. who pay a tax of \$76	No. who pay a tax of \$96	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000.		
Total amount of taxes assessed on all the above classified merchants,	-	39		26	26	20	6	1	2	-	-	5885 74	78 77
" " on ordinaries,	-			-	-	-	-	-	-	-	-	936 67	29 99
" " added to merchants' licenses for the privilege of selling liquors,	-			-	-	-	-	-	-	-	-	200 00	46 67
" " assessed on attorneys at law, No. 28,	-			-	-	-	-	-	-	-	-	155 50	17 49
" " on physicians, " 43,	-			-	-	-	-	-	-	-	-	279 85	19 35
" " on all other privileges, occupations and pursuits,	-			-	-	-	-	-	-	-	-	2869 81	1037 19
												10327 57	1104 02
												\$ 9348 99	125 44

Licenses only for the retail of ardent spirits.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.	
\$57.	\$ 659 00		
58,	906 68	350 00	
crease,	247 68	246 67	
crease,		103 33	
Total,		Total,	
		\$ 72768 29	
		73693 97	
		1022 98	
		\$ 915 68	

Total amount of criminal charges in this county on the public treasury, \$ 2,567 29. Total amount of contingent expenses of courts, \$ 279 52. Total, \$ 2,846 81.
 Estimated Population for the year 1859.—Whites, 22,428. Free colored, 412. Slaves, 5,574. Total, 28,414.

BARBOUR.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including buildings.	Total tax on real estate.
1195	276044	\$ 4 99	\$ 1379902 50	\$ 36342 50	\$ 5684 93
1461	283679	4 95	1404365 00	36212 50	5762 31
266	7635	- 04	24462 50	-	97 33
				130 00	

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned dependent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, in- cludg money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
169	2260	31404	41	162	665	2	81	\$ 122782 00	\$ 592570 00	\$ 3786 44
-	3031	31217	55	185	761	1	67	110914 00	559931 00	3808 43
-	71	-	14	93	90	1	14	-	-	21 98
		187	-	-	-	-	-	19568 00	9039 00	

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.																											
												1858.	1859.																													
												No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of sales over \$50,000.																				
1858.												4	2	-	7	2	4																									
Total amount of taxes assessed on all the above classified merchants,																						864 68	765 41																			
" " on ordinaries,																						160 00	-																			
" " added to merchants' licenses for the privilege of selling liquors.																																										
" " assessed on attorneys at law, No. 6,																						30 00	56 50																			
" " on physicians,																						50 00	52 00																			
" " on all other privileges, occupations and pursuits,																						183 00	210 00																			
																						\$ 1287 68	1083 91																			

Licenses only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1859.	1859.	Increase.	Decrease.
\$246 66		\$246 66		5664 98	5762 31	97 33	
160 00		160 00		3786 44	3808 42	21 98	
				1287 68	*1083 91	-	203 77
				\$ 10739 10	10854 64	-	84 46
				Total.			
				Total tax on real estate,			
				" " all personal property and subjects,			
				" " all licenses,			

Total amount of criminal charges in this county on the public treasury, \$ 328 12. Total amount of contingent expenses of courts, \$ 209 91. Total, \$ 538 03.

Estimated Population for the year 1859.—Whites, 9,303. Free colored, 76. Slaves, 125. Total, 9,504.

* The September 1859 licenses of P. Dignum, commissioner of the revenue for Barbours county, have not been returned.

B A T H .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, among all who bear the same name to both same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	504	581872	\$ 1 77	\$ 1028662 50	\$ 2035 00	\$ 4123 99
1859,	522	509630	2 03	1033800 00	2035 00	4143 34
Increase,	18	-	26	4837 50	-	19 35
Decrease.	-	72042				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, bugles, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
1858,	637	107	1314	13311	90	177	365	19	537	\$ 180403 00	\$ 2845 50
1859,	691	-	1330	13188	92	167	375	19	523	194261 00	2853 02
Increase,	-	-	16	-	2	-	10	-	-	13858 00	-
Decrease,	36	-	-	123	-	10	-	-	14	-	21 56

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$12.	No. who pay a tax of \$16.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$28.	No. who pay a tax of \$32.	No. who pay a tax of \$36.	No. who pay a tax of \$40.	No. who pay a tax of \$48.	No. who pay a tax of \$50.	1858.	1859.			
1	1	-	1	1	1	1	1	1	1	-	over \$50 000.	292 66	483 49	190 83		
1	1	-	1	1	1	1	1	1	1	-	on all the above classified merchants.	285 00	428 34	143 34		
1	1	-	1	1	1	1	1	1	1	-	on ordinaries.	30 00	97 00	67 00		
1	1	-	1	1	1	1	1	1	1	-	ded to merchants' licenses for the privilege of selling liquors.	11 00	18 00	7 00		
1	1	-	1	1	1	1	1	1	1	-	leased on attorneys at law, No. 1.	18 00	41 25	23 25		
1	1	-	1	1	1	1	1	1	1	-	on physicians.	516 64	375 00	-		141 64
1	1	-	1	1	1	1	1	1	1	-	on all other privileges, occupations and pursuits.	\$ 1152 30	1443 08	431 42		141 64

Tail of ardent spirits.

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.	1858.			1859.			Increase.	Decrease.
	33	00	33	4123 99	4143 34	19 35		
33	30 00	30 00	30 00	2545 50	2623 92	-		21 58
00	30 00	30 00	30 00	1153 30	1443 08	269 78		
33				\$ 8122 79	8410 34	287 55		
				Total.				

al charges in this county on the public treasury, \$ 48 79. Total amount of contingent expenses of courts, \$ 230. Total, \$ 278 79.
r the year 1859.—Whites, 3,077. Free colored, 44. Slaves, 980. Total, 4,101.

BEDFORD.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Total value of buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858.	1825	497463	\$ 9 51	\$ 4763767 50	\$ 107985 00	\$ 19497 01	
1859.	1892	505025	9 60	4850527 50	110485 00	19844 05	
Increase.	67	7562	09	86760 00	2500 00	357 04	
Decrease.							

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858.	2066	324	5245	40553	459	577	1128	75	5303	\$ 955303 00	\$ 2018214 00	\$ 17218 38
1859.	3478	-	5434	43275	472	571	1014	74	5349	942087 00	1975087 08	17257 22
Increase.	112	-	189	2723	13	6	114	1	40	-	43197 00	33 84
Decrease.	-	-	-	-	-	-	-	-	-	-	-	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
		No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.			
858.	-	4	5	5	7	13	6	2	2	2			2558 64	2280 81	277 83
	Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	443 84	358 00	85 84
	" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	281 84	65 00	216 84
	" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	88 50	82 92	5 58
	" " assessed on attorneys at law, No. 9,	-	-	-	-	-	-	-	-	-	-	-	186 05	162 25	23 80
	" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	384 85	310 66	74 19
	" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$ 3943 72	3259 64	684 08

Recapitulation.

Licenses only for the retail of ardent spirits.				TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
				1858.	1859.		
Tax on ordinaries.	\$ 449 66	Tax added to merchants' licenses for privilege of selling ardent spirits.	557 66	19487 01	19844 05	357 04	
7.	443 84		281 84	17218 39	17257 22	38 84	
8.				3943 72	3259 64	-	684 08
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100.							
Total.				\$ 40649 11	40360 91	-	288 20

Total amount of criminal charges in this county on the public treasury, \$ 434 30. Total amount of contingent expenses of courts, \$157 50. Total, \$ 591 80.
 estimated Population for the year 1859.—Whites, 16,159. Free colored, 633 Slaves, 10,029. Total, 26,821.

BERKELEY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	1691	193277	\$ 23 55	\$ 469685 00	\$ 556045 00	\$ 20903 76
-	1699	198903	23 35	4646115 00	565205 00	20845 28
-	8	626	- 20	*23780 00	9160 00	58 48

increase of 8 acres of land in this county—that there is nothing added to lands on account of buildings, which makes the value stationary, and yet there is a ,780. There is only \$1,500 added for buildings on all the lots in the county. This needs explanation, which I am unable to give.

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1762	380	4793	25473	292	439	1304	31	932	\$ 379213 00	\$ 6161 22
1784	-	4083	24847	325	481	1332	34	952	\$ 378225 00	6147 93
22	-	710	686	33	45	28	7	-	568 00	13 90

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
													1858.	1859.		
	No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76	No. who pay a tax of \$96	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50 000	2579 16	2461 17			
Total amount of taxes assessed on all the above classified merchants,												798 67	843 34	-	117 99	
" " on ordinaries,												290 00	298 36	44 67		
" " added to merchants' licenses for the privilege of selling liquors,												50 00	90 00	8 36		
" " assessed on attorneys at law, No. 9,												65 00	65 00	40 00		
" " on physicians, " 13,												537 51	658 44	120 93		
" " on all other privileges, occupations and pursuits,												\$ 4320 34	4416 31	213 96	117 99	

Recapitulation.

Licenses only for the retail of ardent spirits.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " " all personal property and subjects, " " all licenses,		Total.		1858.		1859.		Increase.		Decrease.	
7.	3.	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.												
		\$ 726 66	631 16					20903 76	20945 28					58 48	
		798 67	290 00					6161 22	6147 93					13 29	
		72 01						4320 34	4416 31					95 97	
			331 16					\$ 31345 32	31409 52					24 20	

Total amount of criminal charges in this county on the public treasury, \$276 89. Total amount of contingent expenses of courts, \$260 43. Total, \$537 32.
 Estimated Population for the year 1859.—Whites, 9,366. Free colored, 177. Slaves, 1,785. Total, 11,328.

BOONE-

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	497	397757	\$1 37	\$544120 00	-	\$2176 48
-	567	450417	1 09	485837 50	-	1943 35
-	70	52660	-	*58282 50	-	233 13

s of land, and a decrease of \$58,282 50 in the value of all the lands in the county. The sum added to the lands on account of buildings in 1858 was \$62,300, of \$8,640.

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
682	49	652	14757	10	61	208	1	83	\$21807 00	\$159052 00	\$1290 57
791	-	692	15940	19	72	303	-	93	37775 00	187059 00	1526 87
109	-	40	1183	9	11	35	-	10	15906 00	98007 00	236 30

LICENSES.

1858.	MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
	No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on ex. cess of sales over \$50,000.	1858.		
	1	1	1	2	1	3	-	-	-	-	-		396 66	400 00
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	111 36	120 00	8 64
" " " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
" " " added to merchants' licenses for the privilege of selling liquors.	-	-	-	-	-	-	-	-	-	-	-	10 00	10 00	-
" " " assessed on attorneys at law, No. 2,	-	-	-	-	-	-	-	-	-	-	-	25 00	25 00	-
" " " on physicians,	-	-	-	-	-	-	-	-	-	-	-	30 00	15 00	15 00
" " " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$ 573 02	570 00	11 98
														15 00

Licenses only for the retail of ardent spirits.

Recapitulation.

1857.	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.	TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
			1858.	1859.		
			2176 48	1943 35	-	233 13
358.	\$ 153 34	30 00	1290 57	1526 87	236 30	3 02
358.	111 36	-	573 02	570 00	-	-
Decrease.	41 98	30 00	\$ 4040 07	4040 22	15	-

Total amount of criminal charges in this county on the public treasury, \$189 19. Total amount of contingent expenses of courts, \$210 00. Total, \$399 19.

Estimated Population for the year 1859.—Whites, 4,153. Free colored, . Slaves, 174. Total, 4,327.

BOTETOURT.

REAL ESTATE.

NAME.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
• • •	988	318386	\$ 8 94	\$ 2843542 50	\$ 213940 00	\$ 12249 93
• • •	991	320201	8 87	2843045 00	212790 00	12223 34
• • •	3	1815	07	5497 50	1150 00	26 59
TOTAL.	-	-	-	-	-	-

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned as exempt for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1713	401	3288	22006	311	401	981	44	1971	\$ 408699 00	\$ 511229 00	\$ 7307 54
1687	-	3152	24924	967	404	963	42	1896	409781 00	956142 00	8007 25
21	-	130	2318	44	3	2	9	165	1085 00	13913 00	99 74

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$50.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1898.	1899.			
-	11	4	2	7	1	7	2				1522 70	1406 58	-	116 12	
of taxes assessed on all the above classified merchants,											487 17	473 33	-	13 84	
" " on ordinaries,											160 00	124 00	-	36 00	
" " added to merchants' licenses for the privilege of selling liquors,											63 88	73 87	9 99		
" " assessed on attorneys at law, No. 10.											69 50	78 91	9 41		
" " on physicians,											571 73	640 67	68 94		
" " on all other privileges, occupations and pursuits,											\$ 2874 98	2797 36	88 34	165 96	

for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1898.	1899.	Increase.	Decrease.
\$ 422 51		183 35		12249 93	12223 34		26 59
487 17		160 00		7907 54	8007 28	99 74	
64 66				2874 98	2797 36		77 62
-		23 35		\$ 23032 45	23027 98		4 47
Total.							
Total tax on real estate,							
" " all personal property and subjects,							
" " all licenses,							

of criminal charges in this county on the public treasury, \$ 339 29. Total amount of contingent expenses of courts, \$195 00. Total, \$594 29.

ulation for the year 1899.—Whites, 8,856. Free colored, 443. Slaves, 3,386. Total, 12,685.

BRAXTON.

REAL ESTATE.

No. of persons and firms owning land and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
770	1012929	\$ 1 05	\$ 1066267 50	\$ 21817 50	\$ 4354 70
819	1033378	95	951515 00	21712 50	4012 91
49	20149	10	*85352 50	95 00	341 79
-	-	-	-	-	-

d of 20,449, and yet the value of the whole land has decreased \$85,352 50; and the sum added on account of buildings has actually increased \$3,738 16.

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non pay ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, cartrails, coaches and jersey wagons.	Number of watches.	Number of clocks.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
234	1424	27400	10	73	444	60	\$ 44426 00	\$ 283079 00	\$ 2075 63
-	1397	21740	26	74	548	65	121040 00	321329 00	2249 83
-	-	5600	7	1	104	6	72223 00	61050 00	174 20
15	27	-	-	-	-	-	-	-	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of \$50,000.	1898.	1899.		
				2						428 03	393 00	-	35 03
										278 88	66 66	-	212 22
										37 00	35 50	-	1 50
										33 00	38 00	5 00	93 25
										193 25	100 00		
										\$ 970 16	633 16	5 00	342 00

all the above classified merchants, ordinaries, merchants' licenses for the privilege of selling liquors, attorneys at law, No. 7, physicians, " 6, all other privileges, occupations and pursuits,

Recent spirits.

Recapitulation.

Tax added to merchants' licenses for privilege of selling recent spirits.	1898.	1899.	Increase.	Decrease.
Total tax on real estate.	4354 70	4012 91	-	341 79
" " all personal property and subjects,	2075 63	2249 83	174 20	
" " all licenses,	970 16	633 16	-	337 00
Total.	\$ 7400 49	6895 90		504 59

is in this county on the public treasury. \$ 411 01. Total amount of contingent expenses of courts, \$188 75. Total, 599 76.

in 1899.—Whites, 5,759. Free colored, 6. Slaves, 122. Total, 5,887.

BROOKE.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
634	57386	\$17 44	\$100952 50	\$154415 00	\$4821 47
645	56669	17 72	1004540 00	156340 00	4643 52
11	-	28	3587 50	1925 00	22 05
-	717				

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
104	1340	40049	140	226	680	27	4	\$190201 00	\$490530 00	\$2916 62
-	1432	41913	131	207	661	20	9	134381 00	434284 00	3744 33
-	92	1804	0	19	19	1	6	56820 00	56946 00	173 99

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.		
-	14	4	4	1	-	6	-	-	-	-	-	977 25	1001 08	23 83	-
Total amount of taxes assessed on all the above classified merchants,	-											977 25	1001 08	23 83	-
" " on ordinaries.	-											33 33	-	-	33 33
" " added to merchants' licenses for the privilege of selling liquors,	-											30 00	20 00	-	10 00
" " assessed on attorneys at law, No. 6,	-											40 00	34 60	-	5 40
" " on physicians,	-											250 00	394 50	144 50	-
" " on all other privileges, occupations and pursuits,	-											\$ 1330 58	1450 18	168 33	48 73

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.
57.	\$137 49	36 67
58.	-	33 33
Decrease.	137 49	3 34

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Total tax on real estate.	4631 47	4643 52	22 05	-
" " all personal property and subjects,	2916 62	2744 33	-	172 29
" " all licenses,	1330 58	1450 18	119 60	-
Total,	\$8868 67	8838 03	141 65	172 29
				\$ 30 64

Total amount of criminal charges in this county on the public treasury, \$154 80. Total amount of contingent expenses of courts, \$173 00. Total, \$327 80.

Estimated Population for the year 1859.—Whites, 5,424. Free colored, 57. Slaves, 17. Total, 5,498.

BRUNSWICK.

REAL ESTATE.

No. of persons and firms, owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
892	347529	\$ 441	\$ 1532425 00	\$ 22300 00	\$ 6218 90
977	355193	433	1540985 00	22300 00	6253 14
85	7664	08	8560 00	-	34 24

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, annuities, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
171	2520	34056	535	284	220	71	5105	\$ 762705 00	\$ 1236450 00	\$ 12513 62
-	2643	34898	585	326	324	76	5237	874420 00	1359180 00	13357 19
-	123	940	50	41	104	5	133	15715 00	152740 00	843 57

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES		Increase.	Decrease.
												1858.	1859.		
1858.	-	-	-	-	-	-	-	-	-	-	-	1338 00	13-0 32	42 32	
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	87 50	87 50		
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	192 00	132 00	-	60 00
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	62 18	57 50	-	4 68
" " assessed on attorneys at law, No. 11,	-	-	-	-	-	-	-	-	-	-	-	151 35	166 68	15 33	
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	246 91	76 00	-	170 91
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-			-	
												\$ 2077 94	1900 00	57 05	235 59

Recapitulation.

Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.	Total tax on real estate, " " all personal property and subjects, " " all licenses, Total.				1858.	1859.	Increase.	Decrease.
\$ 184 16	254 00	-	-	-	-	6218 90	6253 14	34 24		
87 50	192 00	-	-	-	-	12513 62	13357 19	843 57		
96 66	62 00	-	-	-	-	2077 94	1900 00	-		177 94
						\$ 20810 46	21510 33	699 87		

Total amount of criminal charges in this county on the public treasury, \$ 359 75. Total amount of contingent expenses of courts, \$ 180 00. Total, \$ 538 75.
 Estimated Population for the year 1859.—Whites, 5,890. Free colored, 614. Slaves, 9,819. Total, 16,323.

BUCHANAN.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Includ'g buildings. Total value of lands.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
1858. 1859. Increase. Decrease.	253	467124	\$ 0 28	\$ 131560 00	-	\$ 526 24

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, claims.	Aggregate val. of all personal property not exempt from taxation, includ'g money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
58. 59. Increase. Decrease.	460	-	479	11316	-	13	85	-	13	\$ 6300 00	\$ 89345 00	\$ 742 02

Note.—The revenue for 1858 (except license tax) charged to the sheriffs of the counties from which Buchanan was formed.

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	40 00	132 00	92 00	13 34
	-	-	-	-	-	-	-	-	-	-	-	53 34	40 00	-	
Total amount of taxes assessed on all the above classified merchants, - on ordinaries, -												6 70	9 17	2 47	
" " added to merchants' licenses for the privilege of selling liquors.															
" " assessed on attorneys at law.															
" " on physicians.															
" " on all other privileges, occupations and pursuits,															
												\$ 100 04	181 17*	94 47	13 34

Recapitulation.

Licenses only for the retail of ardent spirits.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
Tax on ordinaries.															
Tax added to merchants' licenses for privilege of selling ardent spirits.															
57.	-	Not returned.	\$ 53 34	Total tax on real estate.								-	526 24	81 13	
58.	-	"		" " all personal property and subjects,								-	742 02		
crease.	-	"		" " all licenses,								109 04	181 17*		
				Total.								100 04	\$ 1449 43	81 13	

* The September 1859 licenses for this county not returned.

al amount of criminal charges in this county on the public treasury, \$ 00 00. Total amount of contingent expenses of courts, \$ 73 80. Total, \$ 73 80.
 mated Population for the year 1859.—Whites, 2,414. Free colored, 6. Slaves, 12. Total, 2,432.

BUCKINGHAM.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1306	388791	\$ 6 13	\$ 2383912 50	\$ 49340 00	\$ 9733 00
.	1370	379718	6 29	2389600 00	49340 00	9755 76
.	64	-	16	5687 50	-	22 76
.	-	9073	-	-	-	-

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1288	256	2838	22134	454	344	321	88	4705	\$ 409874 00	\$ 880856 00	\$ 11177 04
1189	-	2930	23772	479	348	381	84	4047	339865 00	816587 00	10727 89
89	-	92	1638	21	-	60	4	58	*70509 00	*64080 00	440 15

* I am unable to account for the decrease in those subjects.

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		

CABELL.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1164	706736	\$ 2 60	\$ 1859337 00	\$ 103570 00	\$ 7851 71
1272	806189	2 35	1900367 50	112507 50	8051 51
108	99453	- 25	41010 50	8937 50	199 80

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including property taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
106	1778	13711	126	249	792	39	248	\$ 282087 00	\$ 638081 00	\$ 4068 05
-	1768	24394	122	243	800	26	243	282483 00	610017 00	4047 85
-	10	10883	4	-	8	*13	5	*19304 00	*20004 00	20 20

*What has caused the decrease in these subjects?

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
													1898.	1899.			
858.	-	14	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of \$50,000.	960 27	1061 57	101 30	
														13 33	508 67	495 34	
														55 00	40 00	-	15 00
														10 00	25 00	15 00	
														50 00	30 00	-	20 00
														246 52	285 84	39 32	
														\$ 1335 12	1951 08	650 96	35 00
Total amount of taxes assessed on all the above classified merchants,																	
" " on ordinaries,																	
" " added to merchants' licenses for the privilege of selling liquors.																	
" " assessed on attorneys at law, No. 2,																	
" " on physicians, " 10,																	
" " on all other privileges, occupations and pursuits,																	

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
7,	\$ 447 91		Total tax on real estate,	7851 71	8051 51	199 80	
8,	13 33	55 00	" " all personal property and subjects,	4068 05	4047 85	20 20	
9,	8,	55 00	" " all licenses,	1335 12	1951 08	615 96	
10,	-		Total.	\$13254 88	14050 44	795 56	20 20

Total amount of criminal charges, in this county, on the public treasury, \$448 50. Total amount of contingent expenses of courts, \$225 00. Total, \$673 50.

CALHOUN.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	286	269225	\$ 1 35	\$ 362767 50	\$ 175 00	\$ 1451 77
1859,	298	236963	1 44	341010 00	300 00	1365 24
Increase,	12	-	09	-	125 00	-
Decrease,	-	32262	-	21757 50	-	86 53

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
1858,	444	56	546	9108	16	27	145	-	0	\$ 2200 00	\$ 76505 00	\$ 670 22
1859,	423	-	480	7154	3	27	113	-	0	860 00	92090 00	596 36
Increase,	-	-	-	-	1	-	-	-	-	1350 00	13275 00	-
Decrease,	21	-	56	1954	-	-	32	-	1	-	-	73 86

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1859.	
Total amount of taxes assessed on all the above classified merchants,	-	1	-	-	-	-	-	-	-	-	-	164 00	120 00
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	-	-
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	5 00	5 00
" " assessed on attorneys at law, No. 1,	-	-	-	-	-	-	-	-	-	-	-	20 00	-
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	-	37 08
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	189 00	125 00
	-	-	-	-	-	-	-	-	-	-	\$ 101 08	-	37 08

Licenses only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
57,	-	\$ 66 67	-	1451 77	1385 24	-	86 53
58,	-	-	-	670 22	596 36	-	73 86
crease.	-	-	-	101 08	189 00	87 92	-
decrease,	-	66 67	-	\$ 2223 07	2150 60	-	72 47
			Total,				

Total amount of criminal charges in this county on the public treasury, \$53 73. Total amount of contingent expenses of courts, \$110. Total, \$163 73.

Estimated Population for the year 1859.—Whites, 2,221. Free colored, . Slaves, 11. Total, 2,232.

CAMPBELL.

REAL ESTATE.

EAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	1992	330553	\$ 10 14	\$ 3421992 50	\$ 2357365 00	\$ 23114 63
-	2091	344289	10 13	3467925 00	2361745 00	23398 68
-	99	13736	- 01	66632 50	4380 00	284 05

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1887 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
2731	484	3346	21711	608	853	1125	109	6676	\$ 1021510 00	\$ 2120317 00
2826	-	3513	26278	585	901	1116	180	6809	1003265 00	2277132 00
95	-	167	4567	-	48	-	11	133	-	166915 00
-	-	-	-	23	-	0	-	-	18245 00	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL, TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
												1858.	1859.			
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of \$50,000.						
100	7	12	14	18	20	10	7	7	14	6						
Total amount of taxes assessed on all the above classified merchants,												12811 87	14420 84		1608 97	
" " on ordinaries,												2921 16	2264 23		43 07	
" " added to merchants' licenses for the privilege of selling liquors,												2199 00	2029 70		-	169 30
" " assessed on attorneys at law, No. 27,												207 02	248 94		41 92	
" " on physicians, " 30,												189 50	266 00		76 50	
" " on all other privileges, occupations and pursuits,												2439 25	2146 27			292 98
												\$ 20067 80	21375 98		1770 46	462 28

Recapitulation.

Licenses only for the retail of ardent spirits.											
Tax on ordinaries.			Tax added to mer- chants' licenses for privilege of selling ardent spirits.								
											</

CAROLINE.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	1219	346209	\$9 73	\$3370215 00	\$39450 00	\$13638 86
-	1174	343418	9 87	3392607 50	39850 00	13729 83
-	-	-	14	223392 50	400 00	91 17
-	45	2791				

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1493	197	3116	26754	898	679	644	76	5899	\$715760 00	\$1350123 00	\$14481 55
1546	-	3474	26417	952	585	643	86	6962	761070 00	1423944 00	14806 71
53	-	58	-	54	-	-	10	63	45310 00	73821 00	344 16
-	-	-	337	-	94	1	-	-	-	-	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
												1858.	1859.			
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50 000.	1377 84	1429 33	51 49	40 00	
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	210 00	170 00	-		
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	368 65	740 52	371 87		
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	53 00	57 75	4 75		
" " assessed on attorneys at law, No. 9,	-	-	-	-	-	-	-	-	-	-	-	173 47	167 27	-	6 20	
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	349 40	270 03	-	79 37	
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$ 2532 36	2834 90	428 11	125 57	

Recapitulation.

<i>Licenses only for the retail of ardent spirits.</i>												<i>Recapitulation.</i>			
Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.		1859.		Increase.		Decrease.					
\$ 216 67	-	352 68	-	13638 66	13729 83	91 17	-	344 16	-	-	-				
210 00	-	368 65	-	14461 55	14805 71	344 16	-	302 54	-	-	-				
-	-	15 97	-	2532 36	2534 90	25 54	-	-	-	-	-				
6 67	-	-	-	\$ 30632 57	31370 44	737 87	-	-	-	-	-				
Total.				-		-		-		-					

Amount of criminal charges in this county on the public treasury, \$537 68. Total amount of contingent expenses of courts, \$203. Total, \$740 68.

Estimated Population for the year 1859.—Whites, 8,116. Free colored, 1,292. Slaves, 11,178. Total, 20,586.

CARROLL.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1062	956435	\$ 4 54	\$ 4336422 50	38657 50	\$ 17500 33
1145	764582	1 93	1479212 00	29713 00	6035 70
83	190853	2 61	2557210 50	8944 50	11464 63

R.

PERSONAL PROPERTY.

of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
05	311	1442	22661	49	137	531	1	154	\$ 64897 00	\$ 274387 00	\$ 2411 53
23	-	1416	26876	66	123	563	2	172	65861 41	275955 00	2463 91
17	-	-	4215	17	-	32	1	18	864 41	1588 00	51 38

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.				
1858.	-	-	-	3	1	1	1	-	-	-	-	427 00	384 85	-	42 15
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	146 50	228 33	81 83	
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
" " added to merchants' licenses for the privilege of selling liquors.	-	-	-	-	-	-	-	-	-	-	-	15 00	15 00	-	5 00
" " assessed on attorneys at law, No. 3.	-	-	-	-	-	-	-	-	-	-	-	20 00	15 00	-	
" " " on physicians, " 4,	-	-	-	-	-	-	-	-	-	-	-	209 55	147 67	-	61 88
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$ 818 05	790 85	81 83	109 03

Licenses only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
57,	\$ 100 00			17500 33	6035 70	-	11464 63
58,	146 50			2411 53	2462 91	51 38	-
crease,	46 50			818 05	790 85*	-	27 20
license.				\$ 20729 91	9299 46	51 38	11440 45
Total amount of criminal charges in this county on the public treasury, \$ 404 58. Total amount of contingent expenses of courts, \$ 175 00. Total, \$ 579 58.							
Estimated Population for the year 1859.—Whites, 7,465. Free colored, 00. Slaves, 322. Total, 7,787.							
* The September 1859 licenses of And. Jennings, commissioner of the revenue for this county, have not yet been returned.							
† The great decrease in the revenue of this county arises from the fact that there was a reassessment of the lands under a special act of the legislature, passed March 26th, 1856.							

CHARLES CITY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assessed all who bear the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
.	421	112138	\$ 9 01	\$ 101100 00		\$ 4044 40
.	431	112102	9 09	1019133 56		4076 53
.	10	-	08	8033 56		32 13
.	-	-	36			

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all monies, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding monies, solvent bonds, &c., which is taxed at 40 cents for every \$100 val thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
435	57	1226	8242	227	173	147	26	1804	\$ 104822 00	\$ 322747 00	\$ 4514 95
435	-	1217	8259	228	159	140	23	1830	179890 00	400543 00	4929 75
-	-	0	17	1	14	7	3	35	75168 00	83790 00	414 80

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.				
											1858.	1859.						
17	No. who pay a tax of \$90.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	517 21	630 77	113 56	56 83			
on all the above classified merchants,														50 00	50 00	-	1 25	
on ordinaries,																		2 00
on merchants' licenses for the privilege of selling liquors,																		
on attorneys at law, No. 3,																		
on physicians,																		
on all other privileges, occupations and pursuits,																		
											\$ 764 29	821 77	117 56				60 08	

Recapitulation.

ardent spirits.		1858.	1859.	Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling ardent spirits.					
84 17	Total tax on real estate,	4044 40	4076 53	32 13	
56 83	" " all personal property and subjects,	4514 95	4929 75	414 80	
	" " all licenses,	764 29	821 77	57 48	
27 34	Total,	\$ 9323 64	\$ 9828 05	504 41	

ees in this county on the public treasury, \$ 110 20. Total amount of contingent expenses of courts, \$ 231 00. Total, \$ 341 20.

ar 1859.—Whites, 2,284. Free colored, 1,140. Slaves, 3,440. Total, 6,873.

CHARLOTTE.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and jobs, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	808	300390	\$ 11 00	\$3306160 00		\$ 13224 64
1869,	813	291170	11 44	3331837 50		13327 35
Increase,	5	-	41	25677 50		102 71
Decrease,	-	9220				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, rigs, carriages, coaches and Jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1868,	1029	109	2959	27472	601	417	495	66	5334	\$875041 00	\$ 1501178 00	\$ 14337 88
1869,	1021	-	3013	28077	630	423	477	70	5490	911086 00	1479862 00	14672 05
Increase,	-	-	54	1605	29	6	-	4	156	30064 00	-	315 07
Decrease,	-	-	-	-	-	-	18	-	-	-	21916 00	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.							
												1858.	1859.									
												No. who pay a tax of \$30.	No. who pay a tax of \$34.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.
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Recapitulation.

Licenses only for the retail of ardent spirits.				Recapitulation.							
Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.		1859.		Increase.		Decrease.	
-	\$ 180 00	-	750 00	-		13224 04	13327 35	102 71			
-	140 00	-	792 50	Total tax on real estate,		14357 88	14672 95	315 07			
-	-	-	358,	" " all personal property and subjects,		3217 39	3092 14	-		125 25	
-	40 00	-	42 50	" " all licenses,		-	-	-			
-	-	-	-	Total,		\$ 30799 91	31092 44	292 53		125 25	

Total amount of criminal charges in this county on the public treasury, \$ 225 73. Total amount of contingent expenses of courts, \$ 200 00. Total, \$ 425 73.

Estimated Population for the year 1859.—Whites, 5,360. Free colored, 241. Slaves, 10,293. Total, 15,894.

CHESTERFIELD.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1871	1871	295734	\$ 11 93	\$ 3510222 50	\$ 829980 00	\$ 17360 81
1875	1875	295344	12 01	3547777 50	853890 00	17606 67
1876	4	-	08	37555 00	23910 00	245 86
1877	-	390				

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, bugles, gigs, carryalls, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, mortgages, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1772	324	2708	19392	675	544	847	97	4827	\$ 481187 00	\$ 1083243 00	\$ 13028 94
1756	-	2668	18906	713	580	936	103	4595	481144 00	1059865 00	12033 54
1876	-	40	487	38	36	89	5	232	43 00	22078 00	995 40

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
												1858.	1859.			
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.			
1858,	-	36	4	8	6	4	1	1	1	1		1865 67	2257 73	392 06	273 33	
Total amount of taxes assessed on all the above classified merchants,												549 99	276 66	-	519 00	
" " on ordinaries,												519 00	-	-	-	519 00
" " added to merchants' licenses for the privilege of selling liquors,												47 90	76 00	28 10	-	
" " assessed on attorneys at law, No. 8,												136 07	169 00	22 93	-	
" " on physicians,												144 00	86 00	-	58 00	
" " on all other privileges, occupations and pursuits,												\$ 3262 63	2855 39	443 09	850 33	

Recapitulation.

Licenses only for the retail of ardent spirits.										Recapitulation.			
Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.											

CLARKE.

REAL ESTATE.

R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
-	585	116049	\$ 32 72	\$ 3797135 00	\$ 84525 00	\$ 15526 64
-	575	114135	33 08	3775975 00	85025 00	15444 00
-	-	-	36	-	500 00	-
-	10	1914	-	21160 00	-	82 64

PERSONAL PROPERTY.

or age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, money, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, includ'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
32	97	2962	18761	339	304	532	62	1884	\$ 311592 00	\$ 740303 00	\$ 6090 52
13	-	2967	17461	410	276	451	69	1853	348049 00	749163 00	6046 92
19	-	5	1300	71	-	18	7	31	36497 00	1860 00	43 60

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
											1858.	1859.		
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.			
J858.	4	1	-	1	-	5	1	1	-	-	-	720 00	689 00	31 00
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	138 75	142 50	-
" " " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	125 13	82 50	375 00
" " " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	20 00	25 00	-
" " " assessed on attorneys at law, No. 4,	-	-	-	-	-	-	-	-	-	-	-	45 00	60 00	5 00
" " " on physicians,	-	-	-	-	-	-	-	-	-	-	-	604 58	362 00	15 00
" " " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-			-
												\$ 1653 46	1361 00	23 75
														316 21

Recapitulation.

	Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
-	\$ 160 00		Total tax on real estate,	15526 64	15444 00	-	82 64
-	138 75	125 13	" " all personal property and subjects,	6090 52	6046 92	-	43 60
-		125 13	" " all licenses,	1653 46	1361 00	-	292 46
-	21 25		Total.	\$ 23270 62	22851 92	-	418 70

Total amount of criminal charges in this county on the public treasury, \$217 97. Total amount of contingent expenses of courts, \$429 97. Estimated Population for the year 1859.—Whites, 3,901. Free colored, 120. Slaves, 3,474. Total, 7,495.

CLAY.

REAL ESTATE.

YEAR.	No. of persons and firms, owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868—No return. 1869, Increase. Decrease.	223	313610	\$ 0 67	\$ 205742 50	-	\$ 838 97

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1868—No return. 1869, Increase. Decrease.	318	-	279	7049	-	14	175	1	13	\$ 6083 00	\$ 52754 00	\$ 483 53

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
										1858.	1859.			
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000.				
1858—No return.														
Total amount of taxes assessed on all the above classified merchants,														
" " on ordinaries.														
" " added to merchants' licenses for the privilege of selling liquors.														
" " assessed on attorneys at law,														
" " on physicians.														
" " on all other privileges, occupations and pursuits,														
											-	-		
											-	-	20 00	
											-	-	5 00	
											-	-	5 00	
											-	-	\$ 30 00	

<i>Licenses only for the retail of ardent spirits.</i>					
	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.			
7.	No return.	-	Total tax on real estate,	-	-
8.	" "	-	" " all personal property and subjects,	-	-
			" " all licenses,	-	-
			Total.	-	\$ 1351 50
				Increase.	Decrease.

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C R A I G .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	401	321474	\$ 2 63	\$ 862487 50	\$ 20572 50	\$ 3532 24
	467	237029	3 63	840520 00	20570 00	3444 36
	56	-	95	21967 50	2 50	87 88
	-	84445	-			

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of whites males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Asses and jennets, mules, and horses.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
633	98	1188	10775	44	103	309	4	929	\$ 85591 00	\$ 255418 00	\$ 1814 69
642	-	1181	11469	39	103	290	4	216	80270 00	253904 00	1798 51
9	-	-	714	5	-	19	-	13	5315 00	1514 00	10 19

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of \$50,000.			
1	-	-	3	3	-	1	-	-	-	-			
sed on all the above classified merchants, on ordinaries.										410 00	236 08	-	173 92
d to merchants' licenses for the privilege of selling liquors.										45 83	113 33	67 50	
sed on attorneys at law, No. 1.										7 00	7 50	50	2 00
on physicians, " 3.										19 50	17 50	-	
on all other privileges, occupations and pursuits,										120 00	196 50	76 50	
										\$ 602 33	570 91	144 50	175 92

of ardent spirits.

Recapitulation.

Tax added to merchants' licenses for privilege of selling ardent spirits.	TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
	1858.	1859.		
0	3532 24	3444 36	-	87 88
3	1814 69	1798 51	-	16 18
7	602 33	570 91	-	31 42
	\$ 5949 26	5813 78	-	135 48

larges in this county on the public treasury, \$399 90. Total amount of contingent expenses of courts, \$245 00. Total, \$644 00.
 year 1859.—Whites, 3,370. Free colored, 63. Slaves, 405. Total, 3,838.

CULPEPER.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all name to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g build-ings.	Total tax on real es-tate.
1858,	1220	234894	\$ 13 14	\$ 3086462 50	\$ 144187 50	\$ 12922 60
1859,	1259	231722	13 29	3081387 50	159117 50	12982 02
Increase,	39	-	15	-	14930 00	39 42
Decrease,	-	3172	-	5075 00	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, and securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	1073	224	3377	308903	307	639	631	70	3375	\$ 394938 00	\$ 930490 00	\$ 9163 92
1859,	1103	-	3495	30730	293	338	607	79	3263	371151 00	883582 00	8789 09
Increase,	30	-	118	73	14	1	24	9	112	93407 00	56108 00	374 83

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
No. who pay a tax of \$24.	2	No. who pay a tax of \$32.	4	No. who pay a tax of \$48.	4	No. who pay a specific tax of \$60.	4	No. who pay a tax of \$76.	4	No. who pay a tax of \$96.	1	No. who pay a tax of \$140.	1	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.
all the above classified merchants, -												1629 00	2039 33	410 33	
ordinaries, -												170 00	209 00	39 00	
merchants' licenses for the privilege of selling liquors, -												210 34	320 85	110 51	
attorneys at law, No. 11, -												55 50	50 50	-	5 00
physicians, " 23, -												115 00	138 35	23 35	
all other privileges, occupations and pursuits, -												225 00	224 67	-	33
												\$ 2404 84	2982 70	583 19	5 33

Recapitulation.

		1858.	1859.	Increase.	Decrease.
ax added to mer-					
chants' licenses for					
privilege of selling					
dent spirits.					
313 34	Total tax on real estate,	12922 60	12962 02	39 42	
210 34	" " all personal property and subjects,	9163 92	8789 09	-	374 83
	" " all licenses,	2404 84	2982 70	577 86	
103 00	Total.	\$ 24491 36	24733 81	242 45	374 83

in this county on the public treasury, \$ 137 91. Total amount of contingent expenses of courts, \$182. Total, 319 91.
 1859.—Whites, 5,791. Free colored, 296. Slaves, 6,119. Total, 12,205.

CUMBERLAND.

REAL ESTATE.

EAR.	No. of persons and firms owning lands and lots, assessing all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	613	195696	\$ 10 43	\$ 2053230 00	\$ 12910 00	\$ 8264 56
.	643	189243	10 99	2081400 00	13060 00	8377 84
.	30	-	56	28170 00	150 00	113 25
.	-	6453	-	-	-	-

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1837 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
665	none ret'd.	1060	14567	229	206	248	63	3626	\$ 316430 00	\$ 677342 00	\$ 7973 91
664	-	1932	14653	361	233	900	70	3719	294000 00	673169 00	8134 88
-	-	32	80	132	97	42	7	93	-	-	160 96
-	-	-	-	-	-	-	-	-	31530 00	4173 00	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		

DINWIDDIE.

REAL ESTATE.

LR.	No. of persons and firms owning lands and lots, assuming all to bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
.	1141	327425	\$ 7 43	\$ 2434455 00	-	\$ 9737 82
.	1053	324758	7 49	2434452 50	-	9737 81
.	-	-	-	2 50	-	01
.	88	2367	-	-	-	-

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harpe- s.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
107	2134	24410	610	371	356	61	3584	\$ 348759 00	\$ 787917 00	\$ 8951 94
-	2183	23453	503	334	356	67	3803	350252 00	775685 00	8903 66
-	49	-	-	3	-	6	-	7403 00	19232 00	48 28
16	-	957	7	37	-	-	21	-	-	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.	Decrease.
											1858.	1859.		
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.			
1858.	8	-	-	1	1	-	-	-	-	-	-	213 49	342 97	129 48
Total amount of taxes assessed on all the above classified merchants,												138 75	182 50	43 75
" " on ordinaries,												40 00	-	-
" " added to merchants' licenses for the privilege of selling liquors,												38 00	43 00	5 00
" " assessed on attorneys at law, No. 7,												144 32	140 25	-
" " on physicians, " 24,												114 98	91 66	-
" " on all other privileges, occupations and pursuits,												\$ 689 54	*800 38	178 23
														67 39

Licenses only for the retail of ardent spirits.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Increase.	Decrease.
1857.	1858.	1857.	1858.		
\$ 168 33	\$ 138 75	120 00	9737 82	-	01
-	-	40 00	8951 94	-	48 28
-	-	80 00	689 54	110 84	-
-	-	-	\$ 19379 30	62 55	48 29
Total.		Total.			

Total amount of criminal charges in this county on the public treasury, \$ 315 25. Total amount of contingent expenses of courts, \$ 115. Total, \$ 430 25.

Estimated Population for the year 1859.—Whites, 5,544. Free colored, 747. Slaves, 7243. Total, 13,534.

* The September 1859 license of D. J. Hill, Com'r Rev. for this county, have not yet been returned.

DODDRIE.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	706	315787	\$2 30	\$726480 00	\$19320 00	\$2363 20
-	754	344954	2 14	737885 00	17780 00	3023 65
-	48	29167	- 16	11405 00	-	39 45
-	-	-	-	-	1540 00	-

PERSONAL PROPERTY.

inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
840	154	1073	13004	35	103	423	1	16	\$21406 00	\$174335 00	\$1406 39
878	-	1068	11883	36	77	404	1	10	17723 00	163865 00	1388 70
38	-	-	-	1	26	19	-	-	3773 00	10760 00	17 63

	MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.									TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.	Decrease.	
1869.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex- cess of sales over \$50,000.			
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	54 50	163 32	
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	-	-	
" " added to merchants' licenses for the privilege of selling liquors.	-	-	-	-	-	-	-	-	-	-	-	10 00	103 32	
" " assessed on attorneys at law, No. 1,	-	-	-	-	-	-	-	-	-	-	-	15 00	118 32	
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	25 00	143 32	
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	31 65	174 97	
											\$ 602 08	534 91	96 15	163 32

20

Recapitulation.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
1857.	\$ 26 00		Total tax on real estate,	2983 20	3022 65	39 45	
-	903 32		" " all personal property and subjects,	1406 39	1388 76	-	17 63
1858.			" " all licenses,	602 08	534 91	-	67 17
Increase,	177 32		Total.	\$ 4991 67	4946 32	39 45	45 35
Decrease,							

Total amount of criminal charges in this county on the public treasury, \$ 32 75. Total amount of contingent expenses of courts, \$ 190 52. Total, \$223 27.

Estimated Population for the year 1859.—Whites, 4,609. Free colored, 6. Slaves, 30. Total, 4,645.

ELIZABETH CITY.

REAL ESTATE.

E.A.R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	447	34608	\$ 21 64	\$ 738882 50	\$ 242750 00	\$ 3926 53
.	465	34624	22 60	782537 00	244550 00	3804 04
.	18	16	96	43654 50	2100 00	22 49
.	-	-	-	-	-	-

on the increase in the value of real estate and the decrease of tax, arises from the fact that real estate, amounting to \$51,375, is exempt by law from taxation.

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
450	67	700	6041	902	218	243	39	1275	\$ 166704 00	\$ 342417 00	\$ 3476 04
486	-	703	6708	194	231	215	42	1314	169060 00	347119 00	3308 21
37	-	3	711	-	13	-	3	89	2340 00	4696 00	122 17

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
No. who pay a tax of \$24.	4	No. who pay a tax of \$32.	5	No. who pay a tax of \$48.	4	No. who pay a specific tax of \$60.	2	No. who pay a tax of \$76.	4	No. who pay a tax of \$96.	2	No. who pay a tax of \$112.	2	No. who pay a tax of \$140.	No. who pay a tax on excess of sales over \$50,000.
all the above classified merchants, ordinaries,												1607 63	1774 77	167 14	80 00
merchants' licenses for the privilege of selling liquors,												120 00	40 00	-	162 33
attorneys at law, No. 7,												162 33	-	-	11 92
physicians,												42 42	30 50	-	32 38
all other privileges, occupations and pursuits,												37 50	38 30	80	
												108 05	75 67	-	
												\$ 2077 93	1959 24	\$ 167 94	286 63

Recapitulation.

Recent spirits.		1858.	1859.	Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling recent spirits.					
760 33	Total tax on real estate,	3926 53	3904 04	-	22 49
162 33	" " all personal property and subjects,	3476 04	3598 21	122 17	
	" " all licenses,	2077 93	1959 24	-	118 69
598 00	Total.	\$ 9480 50	9461 49	-	19 01

in this county on the public treasury, \$ 14. Total amount of contingent expenses of courts, \$ 184. Total, \$ 198.
 352.—Whites, 2,351 Free colored, 203. Slaves, 2,463. Total, 5,017.

ESSEX.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1874	541	162469	\$ 12 16	\$ 1981190 00	\$ 75400 00	\$ 8226 36
1875	607	170009	11 71	1990677 50	78245 00	8275 69
1876	66	7540	- 45	9487 50	2845 00	49 33

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not and the capitation tax on whites, slaves and free negroes.
724	59	1680	15789	438	286	353	58	3702	\$ 369158 00	\$ 718728 00
726	-	1769	15391	482	307	393	63	3716	501594 63	875168 30
1	-	79	-	44	41	40	5	14	132368 83	166430 30
2	-	-	398	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-
2234	-	-	-	-	-	-	-	-	-	-
60	-	-	-	-	-	-	-	-	-	-
11497	-	-	-	-	-	-	-	-	-	-
2234	-	-	-	-	-	-	-	-	-	-
37	-	-	-	-	-	-	-	-	-	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$50.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.		1858.	1859.			
3	-	2	1	7	6	1	1	1	1	-	on all the above classified merchants, on ordinaries, -	1458 92	1566 83	108 61		
										-	merchants' licenses for the privilege of selling liquors.	168 08	107 50	-	60 58	
										-	on attorneys at law, No. 8, -	462 32	236 13	-	226 19	
										-	on physicians, "27, -	40 00	45 00	5 00		
										-	on all other privileges, occupations and pursuits, -	135 50	127 50	-	8 00	
										-		125 92	584 16	458 24		
												\$ 2390 04	2667 12	571 85	294 77	

ardent spirits.

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.																	
663 00																	
462 32																	
200 68																	

see in this county on the public treasury, \$64 80. Total amount of contingent expenses of courts, \$192 00. Total, \$256 80.

in 1859.—Whites, 3,811. Free colored, 620. Slaves, 6,957. Total, 11,388.

FAIRFAX.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
.	1507	261944	\$16 21	\$4238580 00	\$45755 00	\$17137 34
.	1563	262404	16 30	4288895 00	44930 00	17334 50
.	56	460	09	50115 00	-	197 16
					825 00	

PERSONAL PROPERTY.

Total No. of white male taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, includ'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1789	468	2985	18575	484	344	539	45	1693	\$295670 00	\$804620 00	\$7416 90
1947	-	3144	18337	507	347	401	49	1691	290450 00	837905 00	7742 03
158	-	169	-	23	3	-	4	2	3880 00	33285 00	385 13

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.	Decrease.
												1858.	1859.		
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$50.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.		
Total amount of taxes assessed on all the above classified merchants,	-	17	2	7	1	2	1	-	-	-	-	914 50	1623 02	708 52	
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	724 36	374 45	-	349 91
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	226 84	160 02	-	66 82
" " assessed on attorneys at law, No. 10,	-	-	-	-	-	-	-	-	-	-	-	50 00	50 00	-	
" " on physicians, " 20,	-	-	-	-	-	-	-	-	-	-	-	98 25	76 21	-	22 04
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	461 92	377 67	-	84 25
												\$ 2475 87	2661 37	708 52	523 02

Licenses only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.
\$ 1075 68	200 00
724 36	226 84
-	26 84
351 32	-

Recapitulation.

		1858.	1859.	Increase.	Decrease.
Total tax on real estate,		17137 34	17334 50	197 16	
" " all personal property and subjects,		7742 03	325 13	325 13	
" " all licenses,		2475 87	2661 37	185 50	
Total,		\$ 27030 11	27737 90	707 79	

Total amount of criminal charges in this county on the public treasury, \$166 85. Total amount of contingent expenses of courts, \$204. Total, \$370 85.

Estimated Population for the year 1859.—Whites, 10,222. Free colored, 817. Slaves, 3,170. Total, 14,209.

FAUQUIER.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	1450	403534	\$ 21 71	\$ 8761430 00	\$ 427540 00	\$ 36755 88
1859,	1476	402647	21 78	8770702 50	445125 00	36863 31
Increase,	26	-	07	9272 50	17585 00	107 43
Decrease,	-	887	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	2276	693	6229	61610	432	501	1068	137	5151	\$ 727587 00	\$ 1019048 00	\$ 16011 21
1859,	2315	-	6462	61776	467	600	1177	143	5139	1239447 00	2394073 00	17891 27
Increase,	39	-	233	106	35	99	109	6	-	512060 00	474425 00	1880 06

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax in excess of sales over \$50,000.	1858.	1859.		
1859.	-	17	5	11	6	5	7	1	3	1	-	2525 97	2398 50	372 53	
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	547 00	573 34	26 34	
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	252 01	361 67	109 66	
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	100 00	124 97	24 97	
" " assessed on attorneys at law, No. 15,	-	-	-	-	-	-	-	-	-	-	-	154 00	176 50	22 50	
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	643 17	595 00	-	
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$ 4222 15	4729 98	556 00	
														48 17	
														48 17	

Recapitulation.

Licenses only for the retail of ardent spirits.							
Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
857.	\$ 701 68	432 00		36755 88	36863 31	107 43	
858.	547 00	252 01		16011 21	17891 27	1880 06	
increase,				4222 15	4729 98	507 83	
decrease,	154 68	179 99		\$ 56969 24	59484 56	2495 32	
Total tax on real estate.				Total.			
" " all personal property and subjects,							
" " all licenses,							

Total amount of criminal charges in this county on the public treasury, \$622 26. Total amount of contingent expenses of courts, \$329. Total, \$951 26.

estimated Population for the year 1859.—Whites, 12,154. Free colored, 760. Slaves, 9,612. Total, 22,532.

F A Y E T T E .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1853,	767	573051	\$ 1 47	\$ 845975 00		\$ 3393 90
1859,	789	682362	1 35	927023 00		3708 09
Increase,	22	109311	- 12	81048 00		324 19
Decrease,						

PERSONAL PROPERTY.

YEAR.	Total No. of white males of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
1853,	984	222	1198	19920	34	109	472	2	112	\$ 34458 00	\$ 204537 00	\$ 1745 83
1859,	1034	1	1258	7803	39	120	590	4	120	35136 00	218757 00	1866 28
Increase,												190 38
Decrease,												

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$86.	No. who pay a tax of \$140.	No. who pay a tax of \$306.	No. who pay a tax on excess of sales over \$50,000.	507 50 135 00	536 68 134 75	29 18 -	25
18.	-	-	4	2	-	-	-	-	-	507 50 135 00	536 68 134 75	29 18 -	25
Total amount of taxes assessed on all the above classified merchants,													
" " on ordinaries,													
" " added to merchants' licenses for the privilege of selling liquors,													
" " assessed on attorneys at law, No. 3,													
" " on physicians,													
" " on all other privileges, occupations and pursuits,													
										873 34	1104 63	235 54	25

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
-	\$ 120 00		Total tax on real estate.	3393 90	3708 09	324 19	
7.	135 00		" " all personal property and subjects,	1745 88	1466 26	120 38	
-			" " all licenses,	873 34	1108 63	235 29	
8.	15 00						
-			Total.	\$ 6003 12	6683 98	679 86	
-							
crease,							
-							

FLOYD.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1041	284407	\$ 5 27	\$ 1499362 50	\$ 41807 50	\$ 6164 68
.	1085	267465	3 24	965710 00	30542 50	3385 01
.	44	16942	2 03	633652 50	11265 00	2579 67

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not excepted from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1376	151	1716	22498	56	108	508	1	280	\$ 70022 00	\$ 301524 00	\$ 2717 20
1341	-	1637	23649	69	91	479	1	259	72059 00	290431 00	2564 52
35	-	79	1151	13	17	29	1	31	2037 00	11093 00	152 69

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.															TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.									
															1858.	1859.											
															No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$306.	No. who pay a tax on excess of sales over \$50,000.		
Total amount of taxes assessed on all the above classified merchants,																											
" " " on ordinaries,																											19 85
" " " added to merchants' licenses for the privilege of selling liquors,																											10 00
" " " assessed on attorneys at law,																											10 00
" " " on physicians,																											122 01
" " " on all other privileges, occupations and pursuits,																											161 86
															974 41	812 55	-	-									

Recapitulation.

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.			1858.		1859.		Increase.	Decrease.
-	\$	320 00			Total tax on real estate,	-	6164 68	3535 01	-	-	2579 67
357,		120 00			" " all personal property and subjects,	-	2717 20	2584 52	-	-	152 68
358,					" " all licenses,	-	974 41	812 55	-	-	161 86
increase,											
decrease,		200 00			Total,		\$ 9856 29	6982 08	-	-	*2894 21

FLUVANA.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	919	180066	\$ 11 56	\$ 2082022 50	\$ 38415 00	\$ 8481 75
1859,	854	179368	11 64	2038477 50	39812 50	8509 16
Increase,	65	698	08	6455 00	397 50	27 41
Decrease,						

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, wagons, gigs, carryalls, coaches and Jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	1057	137	2054	15087	437	270	604	44	2881	\$ 426710 00	\$ 899453 00	\$ 7800 81
1859,	1104	137	2070	15716	453	263	690	42	2863	436907 00	849394 00	7639 56
Increase,	17		16	629	16	12	86	8	28	10197 00	13541 00	38 85
Decrease,												

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
											1858.	1859.		
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.				
8	1	4	3	-	5	3	-	1	-	-	1249 00	1411 00	162 00	25 73
on all the above classified merchants,											950 73	925 00	-	156 83
on ordinaries,											342 83	186 00	-	
merchants' licenses for the privilege of selling liquors,											50 50	55 42	4 92	
on attorneys at law, No. 8,											88 29	85 50	-	2 79
on physicians,											215 00	113 00	-	102 00
on all other privileges, occupations and pursuits,														
											\$ 2196 35	2075 92	166 92	287 35

ardent spirits.

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.		1859.		Increase.	Decrease.
Total tax on real estate,		\$ 8481 75		8509 16		27 41	
" " all personal property and subjects,		7900 71		7839 56		38 85	
" " all licenses,		2196 35		2075 92		-	120 43
Total,		\$ 16478 81		\$ 16424 64			\$ 54 17

as in this county on the public treasury, \$ 443 53. Total amount of contingent expenses of courts, \$ 186 90. Total, \$ 630 43.
 or 1859.—Whites, 5,796 Free colored, 393. Slaves, 5,349. Total, 11,538.

FRANKLIN.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
.	2022	454566	\$5 43	\$2472167 50	\$18432 50	\$9962 40
.	2112	462888	5 35	2479801 00	21536 00	10005 25
.	90	8322	- 08	7633 50	3102 50	42 85

PERSONAL PROPERTY.

of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and Jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
627	288	4073	28486	270	301	601	9	3281	\$467176 00	\$1128473 00	\$10319 73
755	-	4223	44834	303	357	685	12	3343	500634 00	1210111 00	11106 39
128	-	150	16348	83	56	84	3	62	39456 00	81038 00	486 67

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
	No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$28	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76	No. who pay a tax of \$96	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of \$50,000.	1858.	1859.		
18.	-	-	-	-	-	-	-	1	-	-	-	1575 20	1394 48	-	180 72
total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	214 94	177 50	-	37 44
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	325 01	40 00	-	285 01
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	48 00	40 00	-	8 00
" " assessed on attorneys at law, No. 7,	-	-	-	-	-	-	-	-	-	-	-	61 50	97 50	36 00	-
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	422 31	185 59	-	236 72
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$ 2846 96	1935 07	36 00	747 89

Licenses only for the retail of ardent spirits.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " " all personal property and subjects, " " all licenses,	1858.	1859.	Increase.	Decrease.
\$ 246 39	214 94	\$ 287 46	325 01	-	9962 40	10005 25	42 85	-
-	-	-	37 55	-	10619 72	11106 39	486 67	-
-	-	-	-	-	2046 96	1935 07	-	711 89
-	-	-	-	-	\$ 23229 08	23046 71	592 52	182 37

Recapitulation.

total amount of criminal charges in this county on the public treasury, \$ 514 50. Total amount of contingent expenses of courts, \$ 214 00. Total, \$ 728 50.
estimated Population for the year 1859.—Whites, 14,464. Free colored, 95. Slaves, 6,983. Total, 20,527.

FREDERICK.

REAL ESTATE.

NAME.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
•	2081	265479	\$ 16 81	\$ 4471462 50	\$ 1241675 00	\$ 22452 55
•	2122	270941	16 51	4475161 00	1244735 00	22903 92
•	41	5462	- 30	3698 50	3060 00	50 67
•	-	-	-	-	-	-

There is included in the tax for 1859 omitted taxes on real estate, amounting to \$23 64

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned as non-pay ment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and Jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
2555	410	4813	39326	542	774	1710	105	1200	\$ 750266 00	\$ 1721241 00	\$ 12003 10
2570	-	4746	28511	601	736	1677	102	1221	677544 00	1669977 00	12622 73
15	-	53	505	19	22	33	3	48	* 72722 00	55464 00	10 63

* This decrease needs explanation.

TOTAL TAX ASSESSED ON ALL LICENSES.	
1917	1,000,000
1918	1,000,000
1919	1,000,000
1920	1,000,000
1921	1,000,000
1922	1,000,000
1923	1,000,000
1924	1,000,000
1925	1,000,000
1926	1,000,000
1927	1,000,000
1928	1,000,000
1929	1,000,000
1930	1,000,000
1931	1,000,000
1932	1,000,000
1933	1,000,000
1934	1,000,000
1935	1,000,000
1936	1,000,000
1937	1,000,000
1938	1,000,000
1939	1,000,000
1940	1,000,000
1941	1,000,000
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1943	1,000,000
1944	1,000,000
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2016	1,000,000
2017	1,000,000
2018	1,000,000
2019	1,000,000
2020	1,000,000
2021	1,000,000
2022	1,000,000
2023	1,000,000
2024	1,000,000
2025	1,000,000
2026	1,000,000
2027	1,000,000
2028	1,000,000
2029	1,000,000
2030	1,000,000
2031	1,000,000
2032	1,000,000
2033	1,000,000
2034	1,000,000
2035	1,000,000
2036	1,000,000
2037	1,000,000
2038	1,000,000
2039	1,000,000
2040	1,000,000
2041	1,000,000
2042	1,000,000
2043	1,000,00

[illegible]

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling ardent spirits.				
379 66			50 67	
207 93			19 62	
			110 40	
Total.	\$ 42172 40	42333 09	160 69	

ages in this county on the public treasury, \$201 35. Total amount of contingent expenses of courts, \$606 45. Total, \$807 80.

1859.—Whites, 13,492. Free colored, 1,922. Slaves, 2,289. Total, 17,003.

GILES.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	638	309940	\$ 3 74	\$ 1150687 50	\$ 44980 00	\$ 4815 87
1859,	632	267592	4 17	1153152 00	45592 50	4794 98
Increase,	4	-	43	6535 50	1312 50	
Decrease,	-	42348	-		-	20 89

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	1108	277	1982	19746	64	150	463	13	413	\$ 97344 00	\$ 33277 00	\$ 2746 40
1859,	1164	-	1907	21643	84	161	459	13	418	110246 00	347222 00	2909 19
Increase,	56	-	75	1897	20	11	- 4	-	5	12922 00	10545 00	112 79

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.			
										1858.	1859.						
No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50.00	590 00	551 34	280 00	38 66				
all the above classified merchants, ordinaries,										-	-	-	-	500 00	280 00	280 00	500 00
merchants' licenses for the privilege of selling liquors,										-	-	-	-	20 00	15 00	1 00	10 00
attorneys at law, No. 4,										-	-	-	-	550 00	45 00	48 36	53 66
physicians, " 11,										-	-	-	-	178 33	226 69	328 36	53 66
all other privileges, occupations and pursuits,										-	-	-	-	143 33	1118 03	328 36	53 66
										-	-	-	-				

Recapitulation.

		1858.	1859.	Increase.	Decrease.
Total tax on real estate,		4815 87	4794 98	-	20 89
" " all personal property and subjects,		2786 40	2899 19	112 79	
" " all licenses,		843 33	1118 03	274 70	
Total.		\$ 8445 60	8812 20	366 60	20 89

in this county on the public treasury, \$ 370 85. Total amount of contingent expenses of courts, \$145 00. Total, \$515 85.
 1859.—Whites, 6,111. Free colored, 63. Slaves, 783. Total, 6,957.

GILMER.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	486	497199	\$1 47	\$731737 50	\$21140 00	\$3011 51
1859,	520	492811	1 49	737775 00	21065 00	3035 46
Increase,	34	-	02	5837 50	75 00	23 95
Decrease,	-	4388	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and Jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	582	62	752	12221	27	70	219	-	21	\$26702 00	\$139065 00	\$1086 70
1859,	608	-	797	10812	37	96	263	-	25	39756 00	154465 00	1149 64
Increase,	16	-	45	-	10	26	44	-	4	13084 00	14800 00	62 86
Decrease,	-	-	-	1409	-	-	-	-	-	-	-	-

**TOTAL TAX ASSESSED ON
ALL LICENSES.**

Recapitulation.

	Tax on ordinarities.	Tax added to merchants' licenses for privilege of selling ardent spirits.	1858.	1859.	Increase.	Decrease.
-	\$ 20 00	-	3011 51	3035 46	23 95	
357.	-	-	1066 76	1149 64	82 88	
358.	-	-	347 39	402 35	54 96	
increase, person in.	-	-	\$ 4425 66	4587 45	161 79	
-	20 00	-				
		Total.				

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CLOUCESTER.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	764	132225	\$14.03	\$1887400 00	\$126 67	\$7550 11
.	785	133309	14 20	1893637 50	126 67	7575 06
.	21	1084	17	6237 50	-	24 95

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, mortgages, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
9069	162	1390	17246	514	212	337	46	3053	\$333740 00	\$653700 00	\$7584 82
803	-	1417	17048	520	225	315	48	3036	310085 00	604619 00	7443 20
46	-	27	199	6	13	-	2	17	83645 00	18071 00	141 69

[illegible]

	Tax on ordinary.	Tax added to merchants' licenses for privileges of selling ardent spirits.	1858.	1859.	Increase.	Decrease.
\$55 00			7550 11	7575 06	24 95	
57,		1001 67	7584 82	7443 20	-	141 62
58,	65 00		2777 70	1781 19	-	996 51
59,	-	1001 67				
60,						
61,						
62,						
63,						
64,						
65,						
66,						
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80,						
81,						
82,						
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89,						
90,						
91,						
92,						
93,						
94,						
95,						
96,						
97,						
98,						
99,						
100,						
Total,			\$ 17912 63	16799 45	24 95	1113 18

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GOOCHLAND.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1869	869	161591	\$14 74	\$2677197 50	-	\$10708 79
1870	879	178313	15 01	2677155 00	-	10708 62
1871	10	-	27	42 50	-	17

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and j-racy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all monies, solvent bonds securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white males and free negroes.
42	183	2220	16315	342	26	438	40	3435	\$30015 00	\$10377 00	\$4963 30
820	-	2630	16435	336	26	420	43	3406	331075 00	824935 00	9004 00
42	-	-	-	-	-	-	-	-	0140 00	11362 00	80 70

personal property, whilst there is a depreciation in the aggregate amount of the same, is caused by the addition of \$947 20 tax upon collateral inheritance.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.				Increase.	Decrease.
													1858.	1859.				
858.																		
Total amount of taxes assessed on all the above classified merchants,													911 67	878 67	-	33 00		
" " on ordinaries,													169 17	130 00	-	39 17		
" " added to merchants' licenses for the privilege of selling liquors,													677 83	294 33	-	389 50		
" " assessed on attorneys at law, No. 8,													44 00	37 50	-	6 50		
" " on physicians,													99 00	106 75	7 75			
" " on all other privileges, occupations and pursuits,													48 00	145 25	97 25			
													\$ 1959 67	1596 50	105 00	468 17		

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.		Tax added to mer-chants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
	\$		\$					
57,	185 84		756 00		10708 79	10708 62	-	17
58,	169 17		687 83		89-3 39	9064 09	80 70	363 17
Prease,					1959 67	1596 50	-	
Prease,	16 67		68 17		\$ 21651 85	21369 21	-	2-2 64
Total,								

Recapitulation.

	1858.		1859.		Increase.	Decrease.
	\$		\$			
Total tax on real estate.						
" " all personal property and subjects,						
" " all licensees,						
Total,						

Total amount of criminal charges in this county on the public treasury, \$56 80 Total amount of contingent expenses of courts, \$295 25. Total, \$352 05.

Estimated Population for the year 1859.—Whites, 4,305. Free colored, 658. Slaves, 6,386. Total, 11,349.

GRAYSON.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
892	561188	\$ 1.78	\$ 997777 00	18785 00	\$ 4066 25
958	568032	1.77	1006612 50	18910 00	4102 09
66	6844	- 01	8835 50	125 00	35 84
.	-				
.					
.					

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1	2340	26365	80	94	505	-	295	\$ 551986 00	\$ 2-2371 00	\$ 2563 78
8	2178	29138	81	77	390	-	285	65104 00	287816 00	2586 86
5	-	2803	1	17	115	-	10	9948 00	5445 00	23 08

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.			
all the above classified merchants, ordinaries, merchants' licenses for the privilege of selling liquors, attorneys at law, No. 1,	-	-	-	-	-	-	-	-	-	362 34 80 00	413 18 40 00	50 84 -	40 00	
physicians, " 2,	-	-	-	-	-	-	-	-	-	5 00 10 50 105 00	15 00 45 00 90 80	10 00 34 50 -	14 20	
all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	\$ 562 84	603 98	95 34	54 20	

Indigent spirits.

Tax added to merchants' licenses for privilege of selling indigent spirits.

Recapitulation.

				TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
				1858.	1859.		
Total tax on real estate,	-	-	-	4066 25	4102 09	35 84	
" " all personal property and subjects,	-	-	-	2563 78	2586 86	23 08	
" " all licenses,	-	-	-	562 84	603 98	41 14	
Total,	-	-	-	\$ 7192 87	7292 93	100 06	

as in this county on the public treasury, \$ 320 73. Total amount of contingent expenses of courts, \$ 181 50. Total, \$ 502 23.
1859.—Whites, 7, 119. Free colored, 38. Slaves, 534. Total, 7,691.

GREENBRIER.

REAL ESTATE.

YEAR.	No. of persons and arms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including buildings.	Total tax on real estate.
1858,	1378	765013	\$ 4 09	\$ 3130194 00	\$ 210185 00	\$ 13361 52
1859,	1458	763218	4 24	3239862 50	237651 00	13915 21
Increase,	80	-	15	109668 50	27466 00	553 69
Decrease,	-	1795	-	-	-	-

The discrepancy between the increase in the aggregates of real estate and the increase in tax is caused by the addition of omitted taxes.

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	2130	400	4533	38484	335	505	1269	43	1012	\$ 807407 00	\$ 1755991 00	\$ 10412 44
1859,	2231	-	4466	37535	331	524	1276	40	1005	865581 00	1715574 00	10640 41
Increase,	101	-	67	940	24	19	7	3	7	-	-	227 07
Decrease,	-	-	-	-	-	-	-	-	-	1886 00	40417 00	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay over \$50,000. a tax on excess of sales	1858.	1859.		
assessed on all the above classified merchants,	-	-	-	-	-	-	3	-	-	-	2214 05	2293 34	79 29	
" on ordinaries,	-	-	-	-	-	-	-	-	-	-	583 34	774 17	190 83	
added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	-	-	
assessed on attorneys at law, No. 7,	-	-	-	-	-	-	-	-	-	-	55 00	55 28	98	
" on physicians,	-	-	-	-	-	-	-	-	-	-	109 36	143 63	34 27	
" on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	743 86	840 70	96 84	
											\$ 3705 61	4107 12	401 51	

Mail of ardent spirits.

Receipts.

Slaves.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.	1858.		1859.		Increase.	Decrease.
77	Total tax on real estate,	-	-	13915 21	553 69		
34	" " all personal property and subjects,	-	-	10640 41	227 97		
	" " all licenses,	-	-	4107 12	401 51		
43	Total.	-	-	28662 74	1183 17		

charges in this county on the public treasury, \$457 62. Total amount of contingent expenses of courts, \$1063 30. Total, \$1550 92.

the year 1859.—Whites, 11,713. Free colored, 44. Slaves, 1,824. Total, 13,641.

GREENE.

REAL ESTATE.

YEAR.	No. of persons and firms, owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858.	454	106185	\$ 8 64	\$ 717187 50	\$ 42145 00	\$ 3837 33
1859.	467	105294	8 66	912580 00	43145 00	3822 90
Increase,	13	-	62	-	1000 00	-
Decrease,	-	891	-	4607 50	-	14 43

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858.	641	148	1225	9449	75	106	258	4	960	\$ 175618 00	\$ 327302 00	\$ 2998 78
1859.	624	-	1233	9577	91	118	217	6	940	221575 00	372845 00	3180 11
Increase,	-	-	58	498	16	12	-	1	20	51257 00	45043 00	181 33
Decrease,	17	-	-	-	-	-	41	-	-	-	-	-

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
1858.	-	-	-	-	-	-	-	-	-	300 00	296 00	-	4 00
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	140 00	140 00	-	-
" " on ordinaries,	-	-	-	-	-	-	-	-	-	40 00	40 00	-	-
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	19 50	15 00	-	4 50
" " assessed on attorneys at law, No. 4,	-	-	-	-	-	-	-	-	-	42 25	30 00	-	12 25
" " on physicians, " 7,	-	-	-	-	-	-	-	-	-	65 00	240 01	175 01	-
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	\$ 606 75	761 01	175 01	20 75

Licenses only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.
\$ 140 00	40 00
140 00	40 00
-	-
-	-
-	-

Recapitulation.

		1858.	1859.	Increase.	Decrease.
Total tax on real estate,	-	3837 33	3822 90	-	14 43
" " all personal property and subjects,	-	2998 78	3180 11	181 33	-
" " all licenses,	-	606 75	761 01	154 26	-
Total.	-	\$ 7442 86	7764 02	321 16	-

Total amount of criminal charges in this county on the public treasury, \$991 93. Total amount of contingent expenses of courts, \$183 50. Total, \$1,175 43.

Estimated Population for the year 1859.—Whites, 3,276. Free colored, 6. Slaves, 1,837. Total, 5,119.

GREENSVILLE.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g build-ings.	Total tax on real es-tate.
442	183798	\$ 3 92	\$ 719692 50	\$ 24155 00	\$ 2974 99
462	185511	3 80	722905 00	24055 00	2987 44
20	1713	- 03	3112 50	-	12 45

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
25	1117	15685	224	132	113	34	2216	\$ 175472 00	\$ 343468 00	\$ 4535 93
1	1204	15307	227	122	110	34	2172	187804 00	352347 00	4521 25
1	91	-	1	10	6	4	44	119332 00	8519 00	14 07

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											
TOTAL TAX ASSESSED ON ALL LICENSEES.											
1858.											
1859.											
Increase.											
Decrease.											
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$86.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	
2	1	1	1	2	1						
on all the above classified merchants,	on ordinaries,										
on merchants' licenses for the privilege of selling liquors,	on attorneys at law, No. 5,										
on physicians,	" 9,										
on all other privileges, occupations and pursuits,											
										\$ 457 00	545 50
										308 50	362 00
										57 50	57 50
										35 00	35 00
										59 00	59 00
										32 00	32 00
											63 50
											3 00
											32 00
											83 50

of ardent spirits.

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.				1858.	1859.	Increase.	Decrease.
Total tax on real estate,		-		2974 99	2987 44	12 45	
" " all personal property and subjects,		-		4535 92	4521 25	-	14 67
" " all licenses,		-		457 00	545 50	88 50	
Total,		-		\$ 6967 91	7054 19	86 28	

ges in this county on the public treasury, \$ 13. Total amount of contingent expenses of courts, \$ 175. Total, \$ 188.

sr 1859.—Whites, 1,963. Free colored, 164. Slaves, 4,073. Total, 6,199.

HALIFAX.

REAL ESTATE.

AB.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
.	1734	517746	\$ 9 97	\$ 5165085 00	\$ 21612 50	\$ 20749 19
.	1773	516526	10 05	5193449 50	21613 00	20560 25
.	39	-	-	27764 50	50	111 06

PERSONAL PROPERTY.

of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned diligent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, figs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- cept from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
179	260	5116	47435	942	817	757	107	8337	\$ 1601048 00	\$ 2617725 00	\$ 24796 84
147	-	5364	52904	1174	605	761	101	8768	1752558 00	2730269 00	25677 81
65	-	938	5416	232	12	4	0	231	90870 00	171484 00	1080 97

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
1858.		1859.		1860.		1861.		1862.		1858.	1859.		
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96	No. who pay a tax of \$140.	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000.				
3	1	-	4	1	7	6	6	3					
Total amount of taxes assessed on all the above classified merchants,										2593 00	2721 00	128 00	56 67
" " on ordinaries,										316 67	260 00	-	
" " added to merchants' licenses for the privilege of selling liquors,										412 34	417 00	4 66	
" " assessed on attorneys at law, No. 15,										95 19	96 50	1 31	
" " on physicians,										289 00	258 00	-	31 00
" " on all other privileges, occupations and pursuits,										351 80	579 68	227 88	
										\$ 4058 00	4332 18	361 85*	87 67

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
-	\$ 379 08	435 34	Total tax on real estate,	20749 19	20860 25	111 06	
557,	-	412 34	" " all personal property and subjects,	24796 84	25677 81	1080 97	
368,	-		" " all licensees,	4058 00	4332 18	274 18	
increase,	-						
-	62 41	23 00	Total,	\$ 49604 03	51070 24	1466 21	

*The September 1859 licenses of A. Lacey, commissioner of the revenue, not returned.

Total amount of criminal charges in this county on the public treasury, \$619 43. Total amount of contingent expenses of courts, \$204 00. Total, \$823 43.

HAMPSHIRE.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	1921	621023	\$ 5 41	\$ 3460762 50	\$ 249505 00	\$ 14841 07
1859,	20 5	621699	5 59	3480257 50	255257 50	14942 18
Increase,	84	676	18	19325 00	5752 50	101 11
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and Jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white males and free negroes.
1858,	2415	480	4773	40590	2063	3083	1316	20	721	\$ 207020 00	\$ 948343 00	\$ 6-30 46
1859,	2025	-	4062	41876	2284	467	1346	21	715	306305 00	1083641 00	7618 00
Increase,	210	-	219	1277	31	104	50	1	-	38075 00	77338 00	627 54
Decrease,	-	-	-	-	-	-	-	-	-	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

No. who pay a tax of \$20											No. who pay a tax of \$24											No. who pay a tax of \$32											No. who pay a tax of \$48											No. who pay a specific tax of \$60.											No. who pay a tax of \$76											No. who pay a tax of \$96.											No. who pay a tax of \$112											No. who pay a tax of \$140											No. who pay a tax of \$208											No. who pay a tax on ex-cesses of sales over 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FINANCOCK.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
8,	606	51433	\$ 16 02	\$ 823612 50	\$ 56975 00	\$ 3522 35
9,	657	52366	15 97	835545 00	60197 50	3582 97
rease,	51	933	-	11932 50	3222 50	60 62
rease,	-	-	05	-	-	-

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- cept from taxation, in- cludg money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
855	135	1077	32579	145	131	410	9	1	\$ 106185 00	\$ 249365 00	\$ 1497 40
877	-	1210	22520	152	148	540	0	1	103863 00	275491 00	1813 38
92	-	133	10050	7	17	124	1	-	-	25016 00	115 02

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax in excess of \$50,000.	1858.	1859.		
1858.	-	-	1	2	5							488 01	451 50	-	36 51
Total amount of taxes assessed on all the above classified merchants,															
" " on ordinaries,															
" " added to merchants' licenses for the privilege of selling liquors,															
" " assessed on attorneys at law,												15 00	20 00	5 00	
" " on physicians, No. 3,												75 00	100 00	25 00	
" " on all other privileges, occupations and pursuits,												\$ 578 01	571 50	30 00	36 51

Recapitulation.

Licenses only for the retail of ardent spirits.		Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " " all personal property and subjects, " " all licenses,		Total.	1858.	1859.	Increase.	Decrease.
1857,									3522 35	3582 97	60 62	
1858,									1697 46	1813 38	115 92	
increase,									578 01	571 50	-	6 51
decrease,												
									\$ 5797 82	5967 85	170 03	

HANOVER.

REAL ESTATE.

YEAR.	No. of persons and firms owning land, and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1303	288580	\$ 10 88	\$ 3140887 50	\$ 28800 00	\$ 12620 79
.	1535	288227	10 93	3151175 00	41083 03	12769 11
.	142	-	05	10277 50	11793 03	88 32

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for nonpayment of 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 18 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1365	247	3103	21925	513	239	636	61	4727	\$ 536775 00	\$ 1193265 00	\$ 1245 01
1470	-	3385	24541	590	264	715	64	4850	1643775 00	1291425 00	13890 82
85	-	193	2616	77	29	170	7	123	45000 00	08160 00	754 81

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1858.	1859.		
1858.	-	-	26	No. who pay a tax of \$30.	No. who pay a tax of \$34.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	
Total amount of taxes assessed on all the above classified merchants,				-	-	-	-	-	-	-	-	-	-	-	
" " on ordinaries,				-	-	-	-	-	-	-	-	-	-	-	
" " added to merchants' licenses for the privilege of selling liquors,				-	-	-	-	-	-	-	-	-	-	-	
" " assessed on attorneys at law, No. 16,				-	-	-	-	-	-	-	-	-	-	-	
" " on physicians,				-	-	-	-	-	-	-	-	-	-	-	
" " on all other privileges, occupations and pursuits,				-	-	-	-	-	-	-	-	-	-	-	
												\$ 2186 32	1766 74	251 58	671 16

Recapitulation.

Licenses only for the retail of ardent spirits.								TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
								1858.	1859.		
Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.							1858.	1859.		
	\$ 420 00	585 00	-					12680 79	12769 11	88 32	
357,	-	643 32	-					12245 01	12499 82	754 81	
358,	-	58 32	-					2186 32	1766 74	-	
increase,	-	-	-								
decrease.	-	-	-								
	290 00	-	-					\$ 27112 12	27535 67	423 55	
				Total.							
Total tax on real estate,											
" " all personal property and subjects,											
" " all licenses,											
Total.								\$ 27112 12	27535 67	423 55	

Total amount of criminal charges, in this county, on the public treasury, \$ 323 76. Total amount of contingent expenses of courts, \$ 220 13. Total, \$ 543 89.

Estimated Population for the year 1859.—Whites, 7,612. Free colored, 228. Slaves, 9,093. Total, 16,933.

HARDY.

REAL ESTATE.

No. of persons and drms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, includ'g build- ings.	Total tax on real es- tate.
-	704030	\$ 4 02	\$ 2826432 50	\$ 104325 00	\$ 11723 03
-	697745	4 07	2843967 50	104765 00	11794 93
-	-	-	17535 00	440 00	71 90
-	6345	-	-	-	-

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, claims secured and liquidated	Aggregate val. of all per- sonal property not ex- empt from taxation, in- clud'g money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
96	3642	33623	155	206	782	13	602	\$ 277923 00	\$ 1058593 00	\$ 6476 35
-	3894	34701	154	193	757	13	665	270917 00	1030275 00	6346 99
-	-	1078	-	13	25	-	3	1994 00	28318 00	129 39

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.								
												1888.	1889.										
Total amount of taxes assessed on all the above classified merchants, " " " on ordinaries, " " " added to merchants' licenses for the privilege of selling liquors, " " " assessed on attorneys at law, No. 4, " " " " on physicians, " 13, " " " on all other privileges, occupations and pursuits,												No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	
	7	3	3	2	1	3	4																
	1072 00	957 67																					
	204 00	300 68																					
	35 50	44 00																					
68 16	70 72																						
498 02	613 08																						
\$ 1877 69	1886 15																						

Recapitulation.

Licenses only for the retail of ardent spirits.										Recapitulation.																			
Tax on ordinaries.					Tax added to merchants' licenses for privilege of selling ardent spirits.					1858.					1859.					Increase.					Decrease.				

Total amount of criminal charges in this county on the public treasury, \$ 237 74. Total amount of contingent expenses of courts, \$ 177 00. Total, \$ 414 74.
 Estimated Population for the year 1889.—Whites, 8,542 Free colored, 304. Slaves, 1,247. Total, 10,093.

HARRISON.

REAL ESTATE.

TAX.	No. of persons and firms owning lands and lots, assuming all who have the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
.	1543	280247	\$12 58	\$3525727 50	\$205930 00	\$15286 63
.	1636	288465	12 31	3527047 50	285985 00	15208 13
.	93	6219	- 27	1320 00	5945 00	18 50

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, nates and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding bonds, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this list or not, and the capitation tax on white slaves and free negroes.
257	629	4525	41223	226	434	1223	12	320	\$318342 00	\$110216 00	\$7058 34
2570	-	4509	42622	223	454	1344	15	306	324762 00	1105572 00	7134 60
13	-	44	1359	- 3	25	25	3	23	6410 00	-	76 80
										1644 00	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
859.	-	-	-	-	-	-	-	-	-	2028 74	2311 97	283 23	
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	951 63	975 02	23 39	
" " on ordinaries,	-	-	-	-	-	-	-	-	-				
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	84 10	102 00	17 90	
" " assessed on attorneys at law, No. 15,	-	-	-	-	-	-	-	-	-	92 03	120 10	28 07	
" " on physicians, " 19,	-	-	-	-	-	-	-	-	-	387 41	427 87	40 46	
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	\$ 3543 91	3936 96	393 05	

Recapitulation.

Licenses only for the retail of ardent spirits.		Recapitulation.	
Tax on ordinaries.	Tax added to mer-chants' licenses for privilege of selling ardent spirits.	1858.	1859.
\$ 952 09		15286 63	15268 13
58,		7058 34	7134 60
crease,		3543 91	3936 96
crease,		\$ 25884 88	26339 69
crease,		Total,	450 81
		Total tax on real estate,	18 50
		" " all personal property and subjects,	76 26
		" " all licenses,	393 05

Total amount of criminal charges in this county on the public treasury, \$412 18. Total amount of contingent expenses of courts, \$249 91. Total, \$662 09.
 Estimated Population for the year 1859.—Whites, 13,445. Free colored, 19. Slaves, 573. Total, 14,037.

IN ENRICO.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acy. including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	3094	175026	\$ 42 06	\$ 7330140 00	.	\$ 29366 66
.	3170	163823	45 00	7363045 00	1 1 1	29452 18
.	76	-	2 94	23905 00	.	95 62
.	1	11403				

PERSONAL PROPERTY.

Insolvents over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities, solvent bonds, money, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
341	636	3073	8697	663	792	691	175	4440	\$ 393885 00	\$ 1164790 00	\$ 16840 87
430	1	3171	11535	718	823	861	197	4823	479183 00	1336180 00	17586 87
69		98	2868	55	61	160	99	183	85308 00	171390 00	946 00

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of sales over \$50,000.	1888.	1889.			
54	1	-	-	5	-	-	-	-	-	-	1423 68	1430 50	6 82	543 34	
used on all the above classified merchants, on ordinaries,											-	1386 54	843 20	-	194 15
ed to merchants' licenses for the privilege of selling liquors,											-	209 15	15 00	-	16 75
sed on attorneys at law, No. 6,											-	52 00	80 00	28 00	
on physicians,											-	110 50	93 75	-	
on all other privileges, occupations and pursuits,											-	1048 33	1585 00	536 67	
											\$ 4230 20	4047 45	571 49	754 24	

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1888.		1889.		Increase.	Decrease.
36	209 15	29356 56	29452 18	95 62	-	-	-
34	209 15	16840 87	17586 87	946 00	-	-	182 75
38	209 15	4230 20	4047 45	-	-	-	-
Total,		\$ 50227 63	51086 50	858 87	-	-	-

charges in this county on the public treasury, \$ 1036 38. Total amount of contingent expenses of courts, \$73 13. Total, \$ 1109 51.
 year 1889.—Whites, 12,757. Free colored, 969. Slaves, 8,688. Total, 22,394.

H E N R Y .

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming full names to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
767	215453	\$ 7 50	\$ 1623355 00	\$ 21205 00	\$ 6578 24
836	238416	7 98	1744377 50	22495 00	7067 49
69	23963	- 22	121022 50	1290 00	489 25

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 18 years of age.	Aggregate amount of all securities, solvent bonds, money, solvent bonds, exempt from taxation, in-cluding moneys, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
28	2030	17923	246	191	476	21	2319	\$ 717396 00	\$ 6757 23
19	2338	23698	238	283	592	27	2920	671911 00	7900 35
91	306	5706	- 8	92	117	6	301	164595 00	1143 12

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$308.	No. who pay a tax on ex- cess of sales over \$50 000.	TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
											1858.	1859.		
all the above classified merchants,	-	-	-	2	3	3	1	1	-	-	969 33	943 67	-	26 66
ordinaries,	-	-	-	-	-	-	-	-	-	-	135 00	36 67	-	98 33
merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	66 67	76 67	10 00	-
attorneys at law, No. 4,	-	-	-	-	-	-	-	-	-	-	33 00	31 80	-	1 20
physicians,	-	-	-	-	-	-	-	-	-	-	86 03	102 90	16 87	-
all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	299 79	78 81	-	220 98
	-	-	-	-	-	-	-	-	-	-	\$ 1549 82	1270 52	26 67	346 17

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Total tax on real estate,	6578 24	7087 49	489 25	-
" " all personal property and subjects,	6757 23	7900 35	1143 12	-
" " all licensees,	1589 52	1270 52	-	319 30
Total,	\$ 14925 29	16238 36	1313 07	-

in this county on the public treasury, \$ 604 09. Total amount of contingent expenses of courts, \$ 170 00. Total, \$ 774 09.
1859.—Whites, 7,449. Free colored, 304. Slaves, 4,912. Total, 12,665.

HIGHLAND.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1859	659	217565	\$ 5 51	\$ 1298530 00	\$ 14320 00	\$ 5251 40
1860	662	215600	6 07	1296042 50	14320 00.	5241 45
1861	3	-	56	2487 50	-	9 95

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
620	99	1913	19153	109	119	441	5	236	\$ 134972 00	\$ 361335 00	\$ 2401 74
793	-	1975	20579	55	112	437	4	926	9810 00	319984 00	2206 65
31	-	68	1536	54	7	4	1	-	38963 00	48071 00	195 09

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.														
TOTAL TAX ASSESSED ON ALL LICENSES.														
1898.														
1899.														
Increase.														
Decrease.														
over \$50,000.														
a tax on ex-														
No. who pay														
a tax of \$208.														
No. who pay														
a tax of \$140.														
No. who pay														
a tax of \$112.														
No. who pay														
a tax of \$96.														
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a tax of \$76.														
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a specific tax														
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dent spirits.

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chants' licenses for					
privilege of selling					
dent spirits.					

ISLE OF WIGHT.

REAL ESTATE.

No. of persons and firms, owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1175	188791	\$ 6 78	\$ 1280292 00	\$ 86540 00	\$ 5467 17
1173	186845	7 02	1312855 00	86750 00	5598 42
-	-	24	32563 00	250 00	131 25
-	1946				

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, money, solvent claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
86	1450	92262	417	246	347	41	2054	\$ 534464 00	\$ 854472 00	\$ 7413 09
-	1441	92408	437	271	324	44	2087	506309 10	844749 00	7686 25
-	-	303	20	25	-	3	29	-	-	113 16
-	-	-	-	-	23	-	-	99905 00	13023 00	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.				Increase.	Decrease.
	No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$308.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.					
58.	-	13	2	3	4	6	9	2	1	-	-	1881 17	1641 05	-	240 12			
total amount of taxes assessed on all the above classified merchants,												100 00	50 00	-	50 00			
" " " on ordinaries,												80 00	200 00	-	120 00			
" " " added to merchants' licenses for the privilege of selling liquors,												34 00	34 83	120 00				
" " " assessed on attorneys at law, No. 4,												67 00	80 50	34 83				
" " " " on physicians,												194 50	172 00	13 50				
" " " " on all other privileges, occupations and pursuits,												\$ 2356 67	2178 39	-	22 50			
														134 33	312 63			

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.
57.	\$140 00	-
58.	100 00	80 00
59.	-	80 00
60.	40 00	-
61.	-	-
62.	-	-
63.	-	-
64.	-	-
65.	-	-
66.	-	-
67.	-	-
68.	-	-
69.	-	-
70.	-	-
71.	-	-
72.	-	-
73.	-	-
74.	-	-
75.	-	-
76.	-	-
77.	-	-
78.	-	-
79.	-	-
80.	-	-
81.	-	-
82.	-	-
83.	-	-
84.	-	-
85.	-	-
86.	-	-
87.	-	-
88.	-	-
89.	-	-
90.	-	-
91.	-	-
92.	-	-
93.	-	-
94.	-	-
95.	-	-
96.	-	-
97.	-	-
98.	-	-
99.	-	-
100.	-	-
Total.	-	-

Recapitulation.

	1858.	1859.	Increase.	Decrease.
57.	5467 17	5598 42	131 25	-
58.	7413 09	7526 25	113 16	-
59.	2356 67	2178 39	-	178 29
60.	-	-	-	-
61.	-	-	-	-
62.	-	-	-	-
63.	-	-	-	-
64.	-	-	-	-
65.	-	-	-	-
66.	-	-	-	-
67.	-	-	-	-
68.	-	-	-	-
69.	-	-	-	-
70.	-	-	-	-
71.	-	-	-	-
72.	-	-	-	-
73.	-	-	-	-
74.	-	-	-	-
75.	-	-	-	-
76.	-	-	-	-
77.	-	-	-	-
78.	-	-	-	-
79.	-	-	-	-
80.	-	-	-	-
81.	-	-	-	-
82.	-	-	-	-
83.	-	-	-	-
84.	-	-	-	-
85.	-	-	-	-
86.	-	-	-	-
87.	-	-	-	-
88.	-	-	-	-
89.	-	-	-	-
90.	-	-	-	-
91.	-	-	-	-
92.	-	-	-	-
93.	-	-	-	-
94.	-	-	-	-
95.	-	-	-	-
96.	-	-	-	-
97.	-	-	-	-
98.	-	-	-	-
99.	-	-	-	-
100.	-	-	-	-
Total.	\$ 15236 93	15303 05	66 12	-

Total amount of criminal charges in this county on the public treasury, \$ 353 59. Total amount of contingent expenses of courts, \$ 88 00. Total, \$ 441 59.
 Estimated Population for the year 1859.—Whites, 5,602. Free colored, 545. Slaves, 1,526. Total, 11,041.

JACKSON.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
910	476105	\$ 3 16	\$ 1506980 00	\$ 78020 00	\$ 6340 00
1010	587523	2 58	1521287 50	82435 00	6414 89
100	111358	- 58	14307 50	4415 00	74 89
.
.
.
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PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
41	1801	15324	34	94	289	2	37	\$ 44120 00	\$ 286432 00	\$ 2343 54
36	1810	20322	83	172	731	3	40	39063 00	284992 00	2395 10
6	9	4968	54	78	433	1	3	-	440 00	46 50

FROM LOWEST GRADES.

TOTAL TAX ASSESSED ON ALL LICENSES.														Increase.	Decrease.		
														1858.	1859.		
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of sales over \$50,000.	873 84	717 34	-	155 50		
						2						33 83	251 16	217 33			
Total amount of taxes assessed on all the above classified merchants,	on ordinaries,																
"	" added to merchants' licenses for the privilege of selling liquors,																
"	" assessed on attorneys at law, No. 5,																
"	" on physicians, " 14,																
"	" on all other privileges, occupations and pursuits,																
												23 75	29 16	5 41			
												70 00	75 00	5 00			
												226 02	273 33	47 31			
												\$ 1226 44	1345 99	275 05	155 50		

Licenses only for the retail of ardent spirits.

Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.				1858.		1859.		Increase.		Decrease.	
857,	-	\$ 329 99	-	Total tax on real estate.		-	6340 00	6414 89	74 89				
858,	-	33 83	-	" " all personal property and subjects,		-	2348 54	2395 10	46 56				
increase,	-		-	" " all licenses,		-	1226 44	1345 99	119 55				
decrease,	-	296 16	-	Total,		-	\$ 9914 98	10155 98	241 00				

Total amount of criminal charges in this county on the public treasury, \$ 228 94. Total amount of contingent expenses of courts, \$ 215 00. Total, \$ 443 94.

Estimated Population for the year 1859.—Whites, 7,539. Free colored, 00. Slaves, 75. Total, 7,614.

JAMES CITY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	354	93492	\$ 8 38	\$ 786712 50		\$ 3146 85
1859,	330	90937	8 68	787387 50		3149 59
Increase,	-	-	28	685 00		2 74
Decrease,	24	2545				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	244	21	711	7187	168	90	120	13	1166	\$ 133434 00	\$ 969104 00	\$ 2883 39
1859,	271	-	739	6356	165	100	140	17	1141	115558 00	967406 00	2852 18
Increase,	27	-	18	-	-	10	20	4	25			
Decrease,	-	-	-	631	3	-	-	-	-	17976 00	11694 00	41 21

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSEES.			Increase.	Decrease.
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208.	No. who pay a tax on ex-cesses of sales over \$50,000.	1888.	1889.					
2	1	1	1								144 00	218 00	74 00				
total amount of taxes assessed on all the above classified merchants,																	
" " " on ordinaries,																	
" " " added to merchants' licenses for the privilege of selling liquors,											89 36	20 97	-	68 39			
" " " assessed on attorneys at law, No. 1,											10 00	8 00	-	2 00			
" " " " on physicians,											26 63	20 58	-	6 05			
" " " " on all other privileges, occupations and pursuits,											21 00	21 00	-				
											\$ 290 99	288 55	74 00	76 44			

Licenses only for the retail of ardent spirits.

	Tax on ordinary.	Tax added to mer- chant's licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	^d Decrease.
7.	-	\$ 200 00	Total tax on real estate,	3146 85	3149 59	2 74	41 21
8.	-	89 36	" " all personal property and subjects,	2893 30	2952 18	-	2 44
9.	-	-	" " all licenses,	290 99	288 55	-	-
10.	-	-	Total.	\$ 6331 23	6290 32	-	40 91

Estimated Population for the year 1859.—Whites, 1,423. Free colored, 861. Slaves, 2,139. Total, 4,423.

JEFFERSON.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
1432	130092	\$ 44 66	\$ 5809810 00	\$ 955785 00	\$ 27074 38
1500	129870	44 88	5829047 50	957585 00	27147 73
68	-	22	19237 50	-	73 35
-	-	-	-	900 00	-

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, sigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent in- debtedness, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
343	4227	26056	457	659	1173	104	2326	\$ 1068452 00	\$ 1913649 00	\$ 12437 86
-	4189	30778	457	637	1184	112	2237	1074873 00	1982244 00	12617 84
-	-	4722	-	-	11	8	-	6421 00	24695 00	179 96

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
													1858.	1859.			
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex. cess of sales over \$50,000.							
-	-	-	-	-	-	-	-	1	-	-				3722 67	3860 71		
858.	-	-	-	-	-	-	-	-	-	-				773 42	718 50		
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-				445 67	467 42		
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-				141 00	141 96		
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-				184 00	168 50		
" " assessed on attorneys at law, No. 19,	-	-	-	-	-	-	-	-	-	-				407 20	279 02		
" " on physicians,	-	-	-	-	-	-	-	-	-	-				5673 96	5636 11		
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-				160 75	138 04		
" "	-	-	-	-	-	-	-	-	-	-				-	54 92		
" "	-	-	-	-	-	-	-	-	-	-				-	15 50		
" "	-	-	-	-	-	-	-	-	-	-				-	128 18		
" "	-	-	-	-	-	-	-	-	-	-				160 75	198 60		

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.		Tax added to merchants' licenses for the privilege of selling ardent spirits.		Total.	1858.	1859.	Increase.	Decrease.
1857.	646 52	417 32	-	-	-	27074 38	27147 73	73 35	-
1858.	773 42	445 67	-	-	-	12437 88	12617 84	179 96	-
Increase.	126 90	28 35	-	-	-	5673 96	5636 11	-	37 85
Decrease.	-	-	-	-	-	\$ 45186 22	45401 68	215 46	-

Recapitulation.

Total amount of criminal charges in this county on the public treasury, \$ 417 19. Total amount of contingent expenses of courts, \$ 235 50. Total, \$ 652 69.
 Estimated Population for the year 1859.—Whites, 10,258. Free colored, 456. Slaves, 4,194. Total, 14,908.

K A N A W H A .

REAL ESTATE.

E.R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, included buildings.	Aggregate value of lots, included buildings.	Total tax on real estate.
-	1424	1084354	\$ 3 07	\$ 3331885 00	\$ 359347 50	\$ 14764 93
-	1431	1006558	3 92	3242414 00	384230 00	14426 58
-	7	-	15	-	4882 50	-
-	-	77796	-	89471 50	-	338 35

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, notes, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
9562	789	9279	31110	186	381	1043	75	1443	\$ 363020 00	\$ 851814 00	\$ 7886 31
9638	-	9242	25325	143	387	1047	71	1363	328703 00	786951 00	7634 56
56	-	37	5585	92	24	1	4	80	34317 00	64803 00	901 75

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.														TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
														1858.	1859.		
		No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$46.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$308.	No. who pay a tax on excess of sales over \$50,000.					
1858.	-	27		8	5	5	4	1	1	1				2111 64	2697 09	585 45	90 74
														539 99	449 25	-	90 60
														296 00	206 00	-	69 88
														144 00	84 12	-	18 50
														68 25	49 76	-	98 93
														389 50	290 57	-	
														3549 38	3776 78	585 45	358 05

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.		Total.	1858.	1859.	Increase.	Decrease.
1857.	\$ 683 08		687 00			14764 93	14426 58	-	338 35
1858.	539 99		296 00			7886 31	7824 56	-	261 75
Increase.						3549 38	3776 78	227 40	
Decrease.	143 09		391 00			26200 62	25827 92		372 70

Recapitulation.

Total amount of criminal charges in this county on the public treasury, \$1,306 31. Total amount of contingent expenses of courts, \$304 55. Total, \$1,610 86.
 Estimated Population for the year 1859.—Whites, 13,849. Free colored, 152. Slaves, 2,550. Total, 16,551.

KING GEORGE.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	356	119565	\$ 13 54	\$ 1523705 00	\$ 9650 00	\$ 6133 42
.	379	113701	13 62	1535532 50	9650 00	6180 81
.	23	136	08	11847 50	-	47 39

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
500	65	1482	10354	242	177	227	31	2159	\$ 290428 00	\$ 501490 00	\$ 5335 21
510	-	1478	9093	250	178	208	30	2112	264769 00	472510 00	5203 74
10	-	16	-	8	1	19	1	47	25659 00	29040 00	131 47

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$34.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.		
4	-	2	1	2	1	-	1	-	-	-	445 28	532 16	86 88	30 00
on all the above classified merchants,														
on ordinaries,														
and to merchants' licenses for the privilege of selling liquors,														
on attorneys at law, No. 1,														
on physicians,														
on all other privileges, occupations and pursuits,														
											711 13	631 48	104 70	184 35

1 of ardent spirits.

Recapitulation.

Tax added to merchants' licenses for privilege of selling ardent spirits.	1858.	1859.	Increase.	Decrease.
143 35	6133 42	6180 81	47 39	131 47
143 35	5335 21	5203 74	-	79 65
	711 13	631 48	-	
Total,	\$ 12179 76	12016 03	-	163 73

charges in this county on the public treasury, \$153. Total amount of contingent expenses of courts, \$188. Total, \$341.
 for year 1859.—Whites, 28,677. Free colored, 222. Slaves, 3,960. Total, 6,850.

KING & QUEEN.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build-ings.	Total tax on real es-tate.
1866,	814	196049	\$ 8 84	\$ 1733485 00		\$ 6933 94
1869,	820	196640	8 84	1737685 00		6950 66
Increase,	6	591	-	4180 00		16 72
Decrease,						

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-pay-ment of capitation tax for 1867 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-cludg money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not and the capitation tax on whites, slaves and free negroes.
1868,	888	100	1705	17703	604	226	95	56	3183	\$ 486143 00	\$ 789162 00	\$ 8078 14
1869,	930	-	1806	19116	711	301	99	68	3307	520969 00	860407 00	8625 58
Increase,			103	1416	107	75	4	12	164	33815 00	07945 00	447 44
Decrease,	42.											

DECREASE IN TAX FROM HIGHEST TO LOWEST GRADES.

TOTAL TAX ASSESSED ON ALL LICENSES.										1858.		1859.		Increase.	Decrease.
No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$30,000.	1858.	1859.	1858.	1859.	Increase.	Decrease.
-	1	1	2	1	3	1	2	-	-	1030 44	1180 00	149 56	3 34	227 02	40 00
all the above classified merchants, -	-	-	-	-	-	-	-	-	-	36 66	40 00	3 34	227 02	40 00	38 50
clerks, -	-	-	-	-	-	-	-	-	-	109 98	337 00	227 02	40 00	38 50	71 00
merchants' licenses for the privilege of selling liquors, -	-	-	-	-	-	-	-	-	-	55 00	95 00	40 00	38 50	71 00	529 42
attorneys at law, No. 11, -	-	-	-	-	-	-	-	-	-	60 00	98 50	38 50	71 00	529 42	
physicians, " 12, -	-	-	-	-	-	-	-	-	-	40 00	111 00	71 00			
all other privileges, occupations and pursuits, -	-	-	-	-	-	-	-	-	-	\$ 1332 08	1861 50	529 42			

Recapitulation.

TOTAL TAX ASSESSED ON ALL LICENSES.										1858.		1859.		Increase.	Decrease.
all the above classified merchants, -	-	-	-	-	-	-	-	-	-	6923 94	6950 66	16 72	447 44	529 42	
clerks, -	-	-	-	-	-	-	-	-	-	8078 14	8525 58	447 44	529 42		
merchants' licenses for the privilege of selling liquors, -	-	-	-	-	-	-	-	-	-	1332 05	1861 50	529 42			
attorneys at law, No. 11, -	-	-	-	-	-	-	-	-	-	\$ 16344 16	17337 74	993 58			
physicians, " 12, -	-	-	-	-	-	-	-	-	-						
all other privileges, occupations and pursuits, -	-	-	-	-	-	-	-	-	-						
Total, -	-	-	-	-	-	-	-	-	-						

this county on the public treasury, \$ 816 91. Total amount of contingent expenses of courts, \$ 228 00. Total, \$ 1044 91.

\$9.—Whites, 4,882. Free colored, 650. Slaves, 6,313. Total, 11,854.

KING WILLIAM.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
1858,	506	168970	\$10 09	\$1703485 00	-	\$6813 94
1859,	520	168771	10 19	1720077 50	-	6880 31
Increase,	14	-	10	16592 50	-	66 37
Decrease,	-	199	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, includ'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	573	-	1764	11860	340	192	102	38	3059	\$214430 00	\$477555 00	\$6247 08
1859,	593	-	1765	11937	338	192	101	44	2849	260120 00	593090 00	6307 88
Increase,	20	-	1	77	-	-	-	6	-	45690 00	45535 00	60 80
Decrease,	-	-	-	-	-	-	-	-	-	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSEES.				Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay over \$50,000.	1858.	1859.			
assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	963 00	921 00	41 00		
" on ordinaries,	-	-	-	-	-	-	-	-	-	-	90 00	178 32	88 32		
added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	460 00	156 00	304 00		
assessed on attorneys at law, No. 8,	-	-	-	-	-	-	-	-	-	-	37 50	35 00	2 50		
" on physicians,	-	-	-	-	-	-	-	-	-	-	50 00	84 50	9 50		
" on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	157 66	107 66	195 98		
											\$ 1693 50	1532 48	357 00		

Recapitulation.

Retail of ardent spirits.		Recapitulation.					
Ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.	1858.		1859.		Increase.	Decrease.
3 33	572 00	6813 94	6880 31	66 37			
3 33	460 00	6247 08	6307 88	60 80			
0 00		1693 50	1532 48	-			161 02
3 33	112 00	\$ 14754 52	14720 67	-			33 85
		Total,					

al charges in this county on the public treasury, \$ 00 00. Total amount of contingent expenses of courts, \$215 00. Total, \$ 215 00.
 r the year 1859.—Whites, 3,055. Free colored, 399. Slaves, 4,592. Total, 8,046.

LANCASTER.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
• • • •	395	81749	\$ 11 75	\$ 960557 50	• • • •	\$ 3842 23
• • • •	398	81713	11 79	963720 00	• • • •	3854 88
• • • •	3	- 36	04	3162 50	• • • •	12 65

PERSONAL PROPERTY.

Total No. of white male taxpayers over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquents for non-payment of emption tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
397	25	829	5562	293	153	212	16	1583	\$ 172750 00	\$ 356930 00	\$ 3723 26
416	• • •	871	8684	309	155	209	16	1583	150875 00	339075 00	3683 47
19	• • •	42	122	• 1	• 2	3	•	•	21775 00	17845 00	60 79

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
													1858.	1859.		
1858.	-	-	-	-	-	-	-	-	-	-	-	-	850 00	831 00	-	19 00
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	-	305 20	80 00	-	225 20
" " " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	-	20 00	20 00	-	-
" " " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	-	54 00	42 00	-	12 00
" " " assessed on attorneys at law, No. 3,	-	-	-	-	-	-	-	-	-	-	-	-	173 00	46 00	-	127 00
" " " on physicians, " 10,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
" " " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	\$ 1402 20	1019 00	-	383 20

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
1857.	-	40 00	301 63	-	3842 23	3854 88	12 65	60 79
1858.	-	-	305 20	-	3723 26	3662 47	-	383 20
Increase,	-	-	3 57	-	1402 20	1019 00	-	-
Decrease.	-	40 00	-	Total.	\$ 8967 69	8636 35	-	431 34

Total amount of criminal charges in this county on the public treasury, \$ 88 00. Total amount of contingent expenses of courts, \$ 226 00. Total, \$ 314 00.

Estimated Population for the year 1859—Whites, 2,184. Free colored, 296. Slaves, 2,968. Total, 5,450.

LEE.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1069	346032	\$ 4 67	\$1611827 50	\$16000 00	\$ 6511 31
1084	368427	4 56	1682025 00	16000 00	6792 10
95	22395	- 11	70197 50	-	280 79
• • •	• • •	• • •	• • •	• • •	• • •

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1897 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jerry wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
632	3429	41352	76	162	424	2	494	\$ 227783 00	\$ 723147 00	\$ 4939 13
• • •	3368	62001	72	195	506	2	514	232389 00	730691 00	6005 08
49	81	10849	- 4	93	82	1	20	4606 00	7444 00	73 55
77										
28										
49										

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.															TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
															1858.	1859.			
No. who pay a tax of \$24.	2	No. who pay a tax of \$32.	1	No. who pay a tax of \$48.	3	No. who pay a specific tax of \$60.	5	No. who pay a tax of \$76.	2	No. who pay a tax of \$96.	2	No. who pay a tax of \$112.	2	No. who pay a tax of \$140.	2	No. who pay a tax of \$208.	2	No. who pay a tax on excess of sales over \$50,000.	1
all the above classified merchants, ordinaries.															1005 50	849 00	-	156 50	
merchants' licenses for the privilege of selling liquors, attorneys at law, No. 4.															20 00	34 69	14 69		
physicians, " 12,															61 25	60 50	-	75	
all other privileges, occupations and pursuits,															528 17	399 68	-	126 49	
															\$1612 92	1343 77	14 69	283 84	

Recapitulation.

TOTAL TAX ASSESSED ON ALL LICENSES.										Increase.	Decrease.	
1858.					1859.							
Total tax on real estate,										6511 31	6792 10	280 79
" " all personal property and subjects,										4932 13	5005 68	73 55
" " all licenses,										1612 92	1343 77	-
Total,										\$13056 36	13141 55	85 19

as in this county on the public treasury, \$259 11. Total amount of contingent expenses of courts, \$280 00. Total, \$539 11.
 1859.—Whites, 9,586. Free colored, 32. Slaves, 964. Total, 10,582.

LEWIS.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	916	400691	\$ 3 26	\$ 1307825 00	\$ 98420 00	\$ 5624 18
1859,	921	408455	3 16	1298752 50	101910 00	5606 65
Increase,	5	7764	-	-	3490 00	
Decrease,	-	-	10	7872 50	-	17 53

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay. ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jermy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
58,	1252	201	1967	24364	57	102	679	10	100	\$ 83373 00	\$ 413594 00	\$ 2897 39
59,	1346	-	2058	23206	65	164	618	10	96	80804 00	419145 00	2954 16
Increase,	94	-	101	-	8	92	39	-	5	-	5551 00	56 77
Decrease,	-	-	-	1158	-	-	-	-	-	2469 00	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
										1858.	1859.			
7	a tax of \$200.									729 67	825 70	96 03	55 00	
										480 00	425 00	-	40 00	
										40 00	-	-	-	
										50 00	65 00	15 00	7 20	
										41 67	34 47	-	126 56	
										289 59	163 03	-	-	
										\$ 1630 93	1513 20	111 03	228 76	
all the above classified merchants, ordinaries, merchants' licenses for the privilege of selling liquors, a attorneys at law, No. 10, physicians, all other privileges, occupations and pursuits,														

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Total tax on real estate	5624 18	5606 65	-	17 53
" " all personal property and subjects,	2897 89	2954 16	56 77	
" " all licenses,	1630 93	1513 20	-	117 73
Total,	\$ 10152 50	10074 01	-	78 49

in this county on the public treasury, \$ 289 82. Total amount of contingent expenses of courts, \$ 333 91. Total, \$ 623 73.

1859.—Whites, 7,066. Free colored, 6. Slaves, 178. Total, 7,250.

LOGAN.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
576	330798	\$ 1 02	\$ 337080 40	\$ 9000 00	\$ 1384 36
604	362120	94	343660 00	10900 00	1418 24
28	31322	- 08	6570 00	1900 00	33 88

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1856 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
02	917	19788	6	36	243	1	78	\$ 68035 00	\$ 257498 00	\$ 1690 90
1	914	18361	4	39	271	1	75	54589 00	244028 00	1736 32
1	-	-	-	3	28	1	3	-	-	45 42
3	3	1427	2	1	1	1	3	12046 00	13470 00	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.																TOTAL TAX ASSESSED ON ALL LICENSES.				Increase.	Decrease.
																1858.	1859.				
1	2	3	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.							
In all the above classified merchants,																194 90	108 56	-	86 34		
In ordinaries,																213 00	64 00	-	149 00		
In merchants' licenses for the privilege of selling liquors,																					
In attorneys at law, No. 2,																10 00	-	-	10 00		
In physicians,																10 00	10 00	-	10 00		
In all other privileges, occupations and pursuits,																40 00	23 33	-	16 67		
																\$ 467 90	*205 89	-	262 01		

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.					
		1858.	1859.	Increase.	Decrease.
13 33	Total tax on real estate,	1354 36	1418 24	33 88	
	" " all personal property and subjects,	1690 90	1736 32	45 42	
	" " all licenses,	467 90	*205 89	-	262 01
13 33	Total,	\$ 3543 16	3360 45	-	182 71

LOU DON.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
2224	322837	\$ 34 68	\$ 11195877 50	\$ 430900 00	\$ 46507 11
2242	321710	34 87	11218135 00	432950 00	46604 34
18	-	19	22267 50	2050 00	97 23
-	1127				

12.

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and dogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, includ'g money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
544	8225	51234	960	981	2163	121	3175	\$ 1877952 00	\$ 3455135 00	\$ 21000 55
-	6379	50636	957	833	2214	121	3140	2049020 00	3548816 00	21833 96
-	154	-	-	12	51	-	-	171378 00	93681 00	533 41
102										
120										
18										

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												
TOTAL TAX ASSESSED ON ALL LICENSES.												
1858.												
1859.												
Increase.												
Decrease.												
all the above classified merchants,												
ordinaries,												
merchants' licenses for the privilege of selling liquors,												
attorneys at law, No. 11,												
physicians,												
all other privileges, occupations and pursuits,												
No. who pay a tax of \$20.												
No. who pay a tax of \$24.												
No. who pay a tax of \$32.												
No. who pay a tax of \$48.												
No. who pay a specific tax of \$60.												
No. who pay a tax of \$76.												
No. who pay a tax of \$96.												
No. who pay a tax of \$112.												
No. who pay a tax of \$140.												
No. who pay a tax of \$208.												
No. who pay a tax on excess of sales over \$50,000.												
4642 34												
4036 23												
-												
155 62												
-												
300 00												
87 71												
8 87												
164 50												
184 95												
699 23												
889 42												
190 19												
-												
20 45												
375 13												
968 11												
\$ 6585 46												
5992 48												
-												

Recapitulation.

	1858.	1859.		
			Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling vinous spirits.	46507 11	46604 34	97 23	
100 00	21000 55	21533 96	533 41	
662 00	6585 46	5992 48	-	592 98
562 00				
Total.	\$ 74093 12	74130 78	37 66	

as in this county on the public treasury, \$ 177 28. Total amount of contingent expenses of courts, \$ 132 00. Total, \$ 309 28.

1859.—Whites, 16,905. Free colored, 1,133. Slaves, 5,857. Total, 23,995.

LOUISA.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of lands charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	1184	319670	\$10 91	\$3487060 00		\$13946 33
1869,	1261	318602	11 03	3516797 50		14075 19
Increase,	77	-	12	31717 50		126 87
Decrease,	-	868				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jerey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities, solvent bonds, money, solvent claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1868,	1400	140	3363	26843	606	606	603	80	5316	\$928235 00	\$1575800 00
1869,	1413	-	3441	37752	633	401	517	89	5306	1058275 00	1697340 00
Increase,	13	-	78	8809	27	-	14	9	83	130040 00	121540 00
Decrease,	-	-	-	-	-	5	-	-	-	-	-
											\$14831 17
											15589 17
											706 00

**TOTAL TAX ASSESSED ON
ALL LICENSES.**

No. who pay a tax of \$80.	No. who pay a tax of \$94.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$86.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay over \$30,000. a tax on ex-cess of sales
12	1	6	8	5	1	1	1	1	1	1
<p>d on all the above classified merchants, on ordinarys, on merchants' licensees for the privilege of selling liquors, d on attorneys at law, No. 12, on physicians, " 25, on all other privileges, occupations and pursuits,</p>										

Recapitulation.

			1858.	1859.	Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling ardent spirits.						
340 00	Total tax on real estate,	-	13948 32	14075 19	126 87	
269 83	" " all personal property and subjects,	-	14831 17	15599 17	768 00	
	" " all licenses,	-	2551 84	2724 30	172 46	
70 17	Total,	-	\$ 31331 33	32398 66	1067 33	

arges in this county on the public treasury, \$ 352 07. Total amount of contingent expenses of courts, \$193 75. Total, \$ 545 82.

LUNENBURG.

REAL ESTATE.

No. of persons and firms, owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
807	268362	\$ 5 85	\$ 1571125 00	\$ 8200 00	\$ 6317 30
836	276811	5 69	1573987 50	8200 00	6328 75
20	8249	- 16	2863 50	-	11 45
	-				

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
205	2061	24672	450	313	356	64	4192	\$ 552455 00	\$ 954193 00
-	2098	23483	455	305	365	68	4163	455458 00	852163 00
-	37	-	6	- 6	9	4	30	96987 00	102740 00
00	-	1119	-	-	-	-	-	-	440 83
96	-	-	-	-	-	-	-	-	9753 00
96	-	-	-	-	-	-	-	-	9312 17

* What has caused the great decrease in the aggregate value of personal property?

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
													1858.	1859.			
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.			1858.	1859.		Increase.	Decrease.
-	-	-	-	-	3	-	-	-	-	-			817 58	1065 50	247 92		
assessed on all the above classified merchants,													130 00	130 00			
" on ordinaries,													308 16	-	308 16		
added to merchants' licenses for the privilege of selling liquors,													30 00	31 50	1 50		
assessed on attorneys at law, No. 6,													137 50	123 00	-		14 50
" on physicians, " 22,													55 25	169 00	113 75		
" on all other privileges, occupations and pursuits,													\$ 1478 49	1519 00	363 17		322 66

retail of ardent spirits.

Merchants.	Tax added to merchants' licenses for privilege of selling ardent spirits.			1858.			1859.			Increase.	Decrease.
00	160 00			\$ 6317 30			6328 75			11 45	
00	308 16			9753 00			9312 17			-	440 83
00	148 16			1478 49			1519 00			40 51	
00				\$ 17548 79			\$ 17159 92			-	\$ 388 87
				Total,							

Recapitulation.

il charges in this county on the public treasury, \$66 00. Total amount of contingent expenses of courts, \$143 00. Total, \$209 00.
 r the year 1859.—Whites, 5,929 Free colored, 285. Slaves, 7,803 Total, 13,317.

MADISON.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
814	233466	\$ 9 05	\$ 2067290 00	79350 00	\$ 8586 28
818	2226387	9 11	2063900 00	79350 00	8573 00
4	-	08	3390 00	-	13 28

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1856 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and ferry wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
144	2396	22420	192	235	569	33	2378	\$ 701028 00	\$ 1116110 00	\$ 8194 00
145	2452	222089	193	249	571	39	2396	717799 00	1064444 00	8151 69
1	88	509	1	14	2	6	18	43987 00	51666 00	43 91

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of sales over \$50,000.	1858.	1859.	
5	-	1	2	1	4	2	1	-	-	-	896 00	1065 00	Increase.
Taxes assessed on all the above classified merchants,											202 50	170 00	Decrease.
" on ordinaries,											-	-	
added to merchant's licenses for the privilege of selling liquors,											44 50	35 00	22 50
assessed on attorneys at law, No. 7,											110 50	55 00	9 50
" on physicians, " 18,											193 00	260 00	55 50
" on all other privileges, occupations and pursuits,											\$ 1376 50	1585 00	137 00
											\$ 1376 50	1585 00	97 50

for the retail of ardent spirits.

ax on ordinaries.	Tax added to mer- chant's licenses for privilege of selling ardent spirits.	Recapitulation.				Increase.	Decrease.
\$ 352 07	202 50	1858.	1859.				
149 57		8686 28	8573 00	-	-	-	13 28
		8194 90	8151 69	-	-	-	43 21
		1376 50	1585 00	-	-	208 50	
		\$ 18157 68	18309 69	Total.		152 01	

criminal charges in this county on the public treasury, \$ 513 00. Total amount of contingent expenses of courts, \$ 186 00. Total, \$ 699 00.
for the year 1859.—Whites, 4,961. Free colored, 101. Slaves, 4,492. Total, 9,554.

M A R I O N .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and interests in all persons who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	2084	243779	\$ 10 15	\$ 2476442 50	\$ 222567 50	\$ 10796 04
1869,	2225	247020	10 10	2505505 00	229047 50	10938 21
Increase,	161	3241	- 5	22062 50	6480 00	142 17
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jerrey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all, personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1868,	2373	461	33-6	2317	100	4-3	1356	11	45	\$ 241519 00	\$ 767032 00	\$ 5127 58
1869,	2417	-	3474	31450	94	483	1373	10	47	248470 00	754534 00	6103 92
Increase,	55	-	88	3133	- 6	-	17	- 1	2	6960 00	12825 00	19 66
Decrease,	-	-	-	-	-	-	-	-	-	-	-	-

[illegible]

Recapitulation.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
857.	\$ 737 53	46 66	Total tax on real estate,	10796 04	10938 21	142 17	
858.	638 83	125 00	" " all personal property and subjects,	5127 58	5108 92	-	18 66
increase,	-	78 34	" " all licenses,	3006 83	2909 67	-	97 16
decrease,	48 70	-	Total.	\$ 14830 45	14956 80	226 35	

total amount of criminal charges in this county on the public treasury, \$1,753 85. Total amount of contingent expenses of courts, \$497 53. Total, \$2,251 38.

Estimated Population for the year 1859.—Whites, 12,610. Free colored, 00. Slaves, 88. Total, 12,698.

MARSHALL.

REAL ESTATE.

No. of persons and firms owning lands and lots, assess'g all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1824	192399	\$ 11 54	\$ 2221142 50	\$ 162087 50	\$ 9532 92
1824	194166	11 01	2144780 00	165325 00	9240 46
-	1767	- 53	76352 50	3237 50	292 46

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jenny wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all mortgages, solvent bonds, notes, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
329	3163	23639	68	542	1318	15	23	\$ 29171 00	\$ 331281 00	\$ 2932 46
-	3068	26775	79	226	964	15	20	55538 00	349849 00	3104 03
-	-	3143	11	-	-	-	-	26367 00	18667 00	171 57

TOTAL TAX ASSESSED ON ALL LICENSES.	
1934	1,000,000
1935	1,000,000
1936	1,000,000
1937	1,000,000
1938	1,000,000
1939	1,000,000
1940	1,000,000
1941	1,000,000
1942	1,000,000
1943	1,000,000
1944	1,000,000
1945	1,000,000
1946	1,000,000
1947	1,000,000
1948	1,000,000
1949	1,000,000
1950	1,000,000
1951	1,000,000
1952	1,000,000
1953	1,000,000
1954	1,000,000
1955	1,000,000
1956	1,000,000
1957	1,000,000
1958	1,000,000
1959	1,000,000
1960	1,000,000
1961	1,000,000
1962	1,000,000
1963	1,000,000
1964	1,000,000
1965	1,000,000
1966	1,000,000
1967	1,000,000
1968	1,000,000
1969	1,000,000
1970	1,000,000
1971	1,000,000
1972	1,000,000
1973	1,000,000
1974	1,000,000
1975	1,000,000
1976	1,000,000
1977	1,000,000
1978	1,000,000
1979	1,000,000
1980	1,000,000
1981	1,000,000
1982	1,000,000
1983	1,000,000
1984	1,000,000
1985	1,000,000
1986	1,000,000
1987	1,000,000
1988	1,000,000
1989	1,000,000
1990	1,000,000
1991	1,000,000
1992	1,000,000
1993	1,000,000
1994	1,000,000
1995	1,000,000
1996	1,000,000
1997	1,000,000
1998	1,000,000
1999	1,000,000
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2001	1,000,000
2002	1,000,000
2003	1,000,000
2004	1,000,000
2005	1,000,000
2006	1,000,000
2007	1,000,000
2008	1,000,000
2009	1,000,000
2010	1,000,000
2011	1,000,000
2012	1,000,000
2013	1,000,000
2014	1,000,000
2015	1,000,000
2016	1,000,000
2017	1,000,000
2018	1,000,000
2019	1,000,000
2020	1,000,000
2021	1,000,000
2022	1,000,000
2023	1,000,000
2024	1,000,000
2025	1,000,000
2026	1,000,000
2027	1,000,000
2028	1,000,000
2029	1,000,000
2030	1,000,000
2031	1,000,000
2032	1,000,000
2033	1,000,000
2034	1,000,000
2035	1,000,000
2036	1,000,000
2037	1,000,000
2038	1,000,000
2039	1,000,000
2040	1,000,000
2041	1,000,000
2042	1,000,000
2043	1,000,000
2044	1,000,000
2045	1,000,000
2046	1,000,000
2047	1,000,000
2048	1,000,000
2049	1,000,000
2050	1,000,000
2051	1,000,000
2052	1,000,000
2053	1,000,000
2054	1,000,000
2055	1,000,000
2056	1,000,000
2057	1,000,000
2058	1,000,000
2059	1,000,000
2060	1,000,00

Recapitulation.

Tax added to mer- chants licenses for privilege of selling ardent spirits.	1858.	1859.	Increase.	Decrease.
Total tax on real estate,	9532 92	9240 46	-	292 46
" " all personal property and subjects,	2332 46	3104 03	171 57	
" " all licenses,	2016 00	2044 19	28 19	
Total,	\$ 14481 38	14388 68	-	92 70

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MASON.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1050	305755	\$ 8 26	\$2535155 00	\$ 181867 50	\$10788 09
1064	307678	8 16	2511880 00	233695 00	11006 30
14	1923	- 10	-	77827 50	218 21
	-		23275 00		

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
272	2434	30817	111	294	778	16	263	\$3,8145 00	\$776803 00	\$ 6090 13
-	2711	30466	116	248	1122	17	268	263646 00	794452 00	5392 50
-	977	49	5	- 98	344	1	4	5501 00	18849 00	202 37

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
1853.	No. who pay a tax of \$30.	No. who pay a tax of \$34.	No. who pay a tax of \$39.	No. who pay a tax of \$48.	No. who pay a specific tax of \$50.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$119.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.		1853.	1859.			
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-		1912 07	1701 41	-	-	210 66
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-		286 67	273 25	-	-	13 42
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-		180 00	191 00	11 00	-	
" " assessed on attorneys at law, No. 6,	-	-	-	-	-	-	-	-	-	-	-		30 00	45 00	15 00	-	
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-		38 75	40 00	1 25	-	
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-		512 29	342 54	-	-	169 75
													\$ 2959 76	2593 20	27 25	-	393 83

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate,			" " all personal property and subjects,			" " all licenses,			Total,			Increase.	Decrease.
857,	\$ 360 33				50 00									10788 09	11006 30	218 21	-	
858,	286 67				180 00									5090 13	5292 50	202 37	-	
increase,	-				130 00									2959 78	2593 20	-	-	366 58
decrease,	-													\$ 18338 00	18392 00	54 00	-	

Recapitulation.

Total amount of criminal charges in this county on the public treasury, \$ 302 12. Total amount of contingent expenses of courts, \$ 204 30. Total, \$ 506 42.
estimated Population for the year 1859.—Whites, 11,644. Free colored, 38. Slaves, 498. Total, 12,180.

M A T T H E W S .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	640	54128	\$ 13 84	\$ 7488692 50	- - -	\$ 2995 57
.	652	54503	13 91	756255 00	- - -	3025 02
.	12	375	07	7362 50	- - -	29 45

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities, solvent bonds, claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
701	115	659	8244	247	143	212	22	1490	\$ 141913 00	\$ 338283 00	\$ 3796 30
700	-	668	8385	261	135	177	26	1490	134840 00	345712 00	3839 34
1	-	9	141	14	8	35	4	10	7073 00	7479 00	33 04

**TOTAL TAX ASSESSED ON
ALL LICENSES.**

No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$306.	No. who pay over \$50,000.
10	2	3	3	1	1	1	1	2		
<p>used on all the above classified merchants, on ordinaries, to merchants' licenses for the privilege of selling liquors, ed on attorneys at law, No. 4, on physicians, " 9, on all other privileges, occupations and pursuits,</p>										
1858.	1859.									
813 83	850 66									
100 00	100 00									
489 00	595 17									
20 00	20 00									
45 00	39 00									
16 00	45 00									
\$1483 83	1639 83									
<p>Increase. 162 00</p> <p>Decrease. 6 00</p>										

l of ardent spirits.

Tax added to merchants' licenses for privilege of selling indent articles.	1856.	1857.	1858.	1859.	Increase.	Decrease.
898 23		2995 57	3025 02	29 45		
489 00		3796 30	3859 34	33 04		
		1483 83	1639 83	156 00		
339 23		8275 70	8494 19	218 49		
	Total.					

year 1859.—Whites, 3,675. Free colored, 133. Slaves, 2,793. Total, 6,601. Charges, in this county, on the public treasury, \$4 00. Total amount of contingent expenses of courts, \$164 00. Total, \$168 00.

M'DOWELL.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858, 1859, Increase, Decrease,	282	1330564	12	\$ 163595 00	-	\$ 654 34

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858, 1859, Increase, Decrease,	248	1	937	3836	1	5	41	1	1	\$ 2800 00	\$ 9275 00	\$ 315 76

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
1858.	No. who pay a tax of \$30.	No. who pay a tax of \$34.	No. who pay a tax of \$32.	No. who pay a tax of \$45.	No. who pay a specific tax of \$30.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.		
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-		
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-		
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-		
" " assessed on attorneys at law,	-	-	-	-	-	-	-	-	-	-	-		
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-		
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-		

Licenses only for the retail of ardent spirits.				Recapitulation.			
Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
387.							
388.							
Increase,							
Decrease,							
Total tax on real estate,					654 34		
" " all personal property and subjects,				-	315 76		
" " all licenses,				-			
Total,					*970 10		

* There has been no return of licenses from this county.

Total amount of criminal charges in this county on the public treasury, \$ 000 00. Total amount of contingent expenses of courts, \$ 252 08. Total, \$ 252 08.

Estimated Population for the year 1859.—Whites, 1,302. Free colored, Slaves, Total, 1,302.

MECKLENBURG.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
-	1307	427819	\$ 7 77	\$ 3325737 50	\$ 246812 50	\$ 14298 20
-	1203	416199	7 87	3278632 50	256140 00	14138 69
-	104	11620	10	47205 00	7327 50	159 51

a decrease in the number of freeholders, number of acres, and total value of lands and buildings I am unable to account for.

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1591	281	3826	37045	909	491	453	94	7189	\$ 732344 00	\$ 1415998 00	\$ 16712 73
1553	-	3850	42339	676	475	411	96	7355	779347 00	1504631 00	17013 18
59	-	34	5894	933	16	42	2	106	47303 00	90673 00	300 45

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$28.	No. who pay a tax of \$32.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of \$50,000.	1859.	
-	10	8	5	9	8	1	2	-	-	2	-	-	-
Total amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	2040 44	57 23
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	37 51	-
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	95 50	-
" " assessed on attorneys at law, No. 19,	-	-	-	-	-	-	-	-	-	-	-	1 70	-
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	-	-
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	53 85	20 59
												\$ 3990 64	77 82
												4131 38	218 56

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to mer-chants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " " all personal property and subjects,	1858.	1859.	Increase.	Decrease.
857,	\$ 748 36	702 07	-	-	14298 20	14138 69	-	-
858,	656 65	496 00	-	-	16712 73	17013 18	300 45	159 51
increase,	-	-	-	-	3990 64	4131 38	140 74	-
decrease,	91 71	276 07	-	Total,	\$ 35001 57	35283 25	281 68	-

Recapitulation.

Total amount of criminal charges in this county on the public treasury, \$437 60. Total amount of contingent expenses of courts, \$299 00. Total, \$736 60.
estimated Population for the year 1859.—Whites, 8,148. Free colored, 1,210. Slaves, 13,790. Total, 23,148.

M E R C E R .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
8,	718	315846	\$ 2 08	\$ 658698 50	\$ 14525 00	\$ 2693 81
9,	758	336246	1 98	667342 00	14825 00	2728 67
rease,	40	20400	- 10	8713 50	-	34 86
rease,	-	-	-	-	-	-

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1169	202	1630	24511	36	122	452	3	189	\$ 43250 00	\$ 256015 00	\$ 2338 31
1167	-	1552	22701	42	121	461	3	186	40885 00	273050 00	2357 19
22	-	78	-	0	-	0	1	3	1305 00	12005 00	81 12

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.	
										1858.	1859.				
No. who pay a tax of \$24.	2	No. who pay a tax of \$32.	1	No. who pay a tax of \$48.	6	No. who pay a specific tax of \$60.	2	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50 000.		
all the above classified merchants, ordinaries,										-	-	-	-	129 41	103 33
merchants' licenses for the privilege of selling liquors,										-	-	-	-	-	-
attorneys at law, No. 4.										-	-	-	-	20 00	15 00
physicians, " 4.										-	-	-	-	35 00	206 12
all other privileges, occupations and pursuits,										-	-	-	-	349 90	
										-	-	-	-	143 75	
										-	-	-	-	929 49	232 74
										-	-	-	-	534 00	
										-	-	-	-	223 33	
										-	-	-	-	404 59	
										-	-	-	-	120 00	

Recapitulation.

		Recapitulation.					
		1858.	1859.	Increase.	Decrease.		
Tax added to mer- chants' licenses for privilege of selling ardent spirits.	Total tax on real estate.	2693 81	2728 67	34 86		81 12	
	" " all personal property and subjects,	2338 31	2257 19	-		-	11 62
	" " all licenses,	941 11	929 49	-		-	
	Total.	\$ 5973 23	5915 35	-		57 88	

in this county on the public treasury, \$ 191 82. Total amount of contingent expenses of courts, \$ 171 00. Total, \$ 362 82.
 1859.—Whites, 6,127. Free colored, 32. Slaves, 348. Total, 6,507.

MIDDLESEX.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
414	82384	\$10 34	\$850472 50	\$13785 00	\$3457 03
410	82202	10 33	851897 50	13786 00	3462 73
4	182	01	1425 00	-	5 70

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned for non-payment of capitation tax only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, bugies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
77	780	8402	280	137	229	0	1491	\$140025 00	\$315166 00	\$3539 80
75	763	9379	292	144	219	7	1630	189396 00	301963 00	3606 66
9	3	977	-	7	-	1	39	-	-	156 88
								11589 00	13903 00	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
												1858.	1859.			
		No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of sales over \$50,000.				
358.	-	3	2	2	3	3	2	2					824 17	937 27	113 10	
													41 66	50 00	8 34	
Total amount of taxes assessed on all the above classified merchants,													138 50	127 16	-	
" " on ordinaries,													40 00	21 50	-	11 34
" " added to merchants' licenses for the privilege of selling liquors,													64 00	59 50	-	18 50
" " assessed on attorneys at law, No. 4,													79 00	50 00	-	4 50
" " on physicians, " 12,														50 00	-	29 00
" " on all other privileges, occupations and pursuits,													\$1187 33	1245 43	121 44	63 34

Licenses only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.
57, - 50 00	318 26
58, - 41 66	138 50
59, - 8 34	179 76
Decrease, -	

Recapitulation.

Total tax on real estate, " " all personal property and subjects, " " all license-, Total,	1858.	1859.	Increase.	Decrease.
	3457 03 3539 80 1187 33	3462 73 3696 68 1245 43		
	\$ 8184 16	8404 84	220 68	

Total amount of criminal charges in this county on the public treasury, \$27 70. Total amount of contingent expenses of courts, \$202 50. Total, \$230 20.

Estimated Population for the year 1859. — Whites, 2,494. Free colored, 234. Slaves, 2,868. Total, 5,596.

MONONGALIA.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	1967	253424	\$ 10 92	\$ 2768405 00	\$ 251440 00	\$ 12079 38
1859,	2149	260341	10 68	2785775 00	253910 00	12153 74
Increase,	182	6917	- 24	17370 00	2470 00	79 36
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1858,	2465	225	4385	35271	189	457	1317	20	61	\$ 424035 00	\$ 1074339 00	\$ 6496 78
1859,	2534	-	4527	36324	208	496	1640	25	71	398366 00	1063563 00	6610 32
Increase,	69	-	142	1053	79	39	193	5	10	-	8366 00	13 64
Decrease,	-	-	-	-	-	-	-	-	-	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
1858.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.		
-	17	1	6	6	4	-	1	1	1	-	-	1410 67	1709 75	299 08	
Total amount of taxes assessed on all the above classified merchants.												270 00	236 01	-	33 99
" " " on ordinaries,												23 00	33 33	10 33	
" " " added to merchants' licenses for the privilege of selling liquors,												44 00	40 00	-	4 00
" " " assessed on attorneys at law, No. 8,												75 00	83 50	8 50	
" " " on physicians,												405 78	439 96	34 18	
" " " on all other privileges, occupations and pursuits,												\$ 2926 45	2542 55	352 09	37 99

Licenses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.
357.	\$413 36	23 00
358.	270 00	23 00
increase,	-	-
decrease,	143 36	-

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Total tax on real estate	12079 38	12158 74	79 36	
" " all personal property and subjects,	6496 78	6510 32	13 54	
" " all licenses,	2228 45	2542 55	314 10	
Total,	\$ 20804 61	21211 61	407 00	

Total amount of criminal charges in this county on the public treasury, \$188 99. Total amount of contingent expenses of courts, \$199 18. Total, \$388 16.
Estimated Population for the year 1859.—Whites, 13,251. Free colored, 38. Slaves, 134. Total, 13,423.

MONROE.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	1220	37895.4	\$10 40	\$3184847 50	\$107792 50	\$13170 56
1859,	1264	376318	10 69	4046855 00	110907 50	16630 25
Increase,	44	-	29	861807 50	3115 00	3459 69
Decrease,	-	2636				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- \$ 8
1858	1956	307	4222	39108	175	393	1117	20	669	\$670608 00	\$1342074 00	\$ 8
1859	1920	-	4234	34873	187	372	1084	19	849	722343 00	1384658 00	1384658 00
Increase,	-	-	19	-	12	-	-	1	-	51647 00	4480 00	4480 00
Decrease,	29	-	-	4235	-	21	53	-	20	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.														TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.					
3	-	9	5	10	4	-	1	-	-	-	1519 00	1316 83	-	202 17			
ad on all the above classified merchants,														856 66	741 80	85 14	
on ordinaries,														-	-	-	
to merchants' licenses for the privilege of selling liquors,														-	-	-	
d on attorneys at law, No. 5,														42 50	49 00	6 50	
on physicians, " 14,														87 00	81 24	-	5 76
on all other privileges, occupations and pursuits,														540 07	735 09	195 02	
														\$ 2845 23	2923 96	288 66	207 93

of ardent spirits.

Recapitulation.

Tax added to merchants' licenses for privilege of selling ardent spirits.	1858.	1859.	Increase.	Decrease.
Total tax on real estate,	13170 56	16630 25	3459 69	
" " all personal property and subjects,	8148 16	8126 38	-	21 78
" " all licenses,	2845 23	2923 96	78 73	
Total.	\$ 24163 95	27680 59	3516 64	

arges in this county on the public treasury, \$554 18. Total amount of contingent expenses of courts, \$201 33. Total, \$755 51.
 year 1859—Whites, 10,116. Free colored, 63, Slaves, 1,217. Total, 11,396.

MONTGOMERY.

REAL ESTATE.

A.R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g build- ings.	Total tax on real es- tate.	
						\$	12
.	931	253208	\$ 9 98	\$ 2530400 00	\$ 151880 00	\$10729	12
.	946	255727	9 97	2552080 00	188730 00	10843	28
.	15	2429	- 01	21680 00	6850 00	114	16

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and dogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- cept from taxation, in- clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
526	2475	23546	221	283	678	24	1145	\$ 26-357 00	\$ 730613 00	\$5745 22
558	2333	23517	210	224	313	28	1040	200635 00	724000 00	6610 55
32	- 93	- 98	- 11	- 59	- 50	4	- 105	42248 00	2013 00	134 67

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
-	No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.		
assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-		
" on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	79 84	
" added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	275 35	
assessed on attorneys at law, No. — (Are there no lawyers in Montgomery?)	-	-	-	-	-	-	-	-	-	-	-		
" on physicians,	-	-	-	-	-	-	-	-	-	-	-	25 00	
" on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	103 00	20 00
	-	-	-	-	-	-	-	-	-	-	-	924 08	
	-	-	-	-	-	-	-	-	-	-	-	456 95	
	-	-	-	-	-	-	-	-	-	-	-	837 14	20 00
	-	-	-	-	-	-	-	-	-	-	-		

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.		1859.		Increase.	Decrease.
ordinaries.							
31 67	Total tax on real estate,	10729 12		10843 28		114 16	
30 83	" " all personal property and subjects,	5745 22		5610 55		-	134 67
39 16	" " all licenses,	2892 79		3709 93		817 14	
	Total.	\$ 19367 13		20163 76		796 63	

al charges in this county on the public treasury, \$ 142 79. Total amount of contingent expenses of courts, \$ 130. Total, \$ 272 79.
for the year 1859.—Whites, 8,179. Free colored, 139. Slaves, 1,950. Total, 10,268.

MORGAN.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	604	156648	\$ 4 16	\$ 651787 50	\$ 84600 00	\$ 2945 55
1859,	609	154075	4 21	649765 00	83975 00	2934 96
Increase,	5	-	5	-	-	-
Decrease,	-	2573	-	2022 50	625 00	10 59

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1856 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
-	745	108	1078	8953	50	195	349	7	65	\$ 44240 00	\$ 10-342 00	\$ 14
-	790	111	1100	9169	58	214	423	9	64	30544 00	109655 00	11
-	45	-	22	216	8	10	74	3	-	-	1313 00	-
-	-	-	-	-	-	-	-	-	-	7702 00	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1888.	1889.	
10	4	1	4	3	1	1					819 28	919 65	
Amount of taxes assessed on all the above classified merchants,											680 91	294 16	100 37
" " on ordinaries,											82 50	102 50	-
" added to merchants' licenses for the privilege of selling liquors,											15 00	15 00	20 00
" assessed on attorneys at law, No. 3,											34 80	30 59	-
" " on physicians,											121 67	90 83	-
" " on all other privileges, occupations and pursuits,											\$ 1754 16	1452 73	120 37

Recapitulation.

s only for the retail of ardent spirits.													
Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate,		1888.		1889.		Increase.			
\$ 844 37	44 00			" " all personal property and subjects,	-	2945 55	2934 96	2934 96	2934 96	-	-	32 26	-
680 91	82 50			" " " all licenses,	-	1481 16	1513 42	1513 42	1513 42	-	-	32 26	-
	92 50				-	1754 16	1452 73	1452 73	1452 73	-	-	32 26	-

N A N S E M O N D .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including buildings.	Total tax on real estate.
1858,	1171	255428	\$ 6 06	\$ 1549350 00	180865 00	\$ 6920 86
1859,	1181	256703	\$ 6 05	1555405 00	180265 00	6942 68
Increase,	10	1275	-	6055 00	-	21 82
Decrease,	-	-	01	-	600 00	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jerry wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
.	1184	192	1721	23890	555	417	441	57	2809	\$ 545846 00	\$ 953740 00	\$ 91
.	1144	-	1714	24118	563	394	396	60	2578	561038 00	957358 00	8
.	-	-	-	126	-	-	-	3	-	15192 00	3618 00	-
.	40	-	7	-	9	93	43	-	31	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	D
												1858.	1859.		
-	-	No. who pay a tax of \$20.	4	No. who pay a tax of \$24.	6	No. who pay a tax of \$48.	5	No. who pay a specific tax of \$60.	11	No. who pay a tax of \$76.	1	No. who pay a tax of \$112.	2	No. who pay a tax of \$140.	No. who pay a tax on excess of sales over \$50,000.
int of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	2255 77	2338 50	132 73	-
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	227 50	307 50	80 00	-
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	80 00	-	-	-
" " assessed on attorneys at law, No. 4,	-	-	-	-	-	-	-	-	-	-	-	37 00	45 00	8 00	-
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	89 75	115 00	25 25	-
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	416 01	474 45	58 44	-
-	-	-	-	-	-	-	-	-	-	-	-	\$ 3106 03	3330 45	304 42	-

only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.
\$ 300 59	1179 40	-	-	6920 86	6942 68	21 82
227 50	80 00	-	-	9027 10	8877 75	-
-	-	-	-	3106 03	3330 45	224 42
163 09	1099 40	-	-	\$ 19053 99	19150 88	96 89
		Total.	-			

Amount of criminal charges in this county on the public treasury, \$255 48. Total amount of contingent expenses of courts, \$271 25. Total, \$526 73
 Population for the year 1859.—Whites, 6,006. Free colored, 2,704. Slaves, 4,833. Total, 13,543.

NELSON.

REAL ESTATE.

PAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land abarged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
.	815	308141	\$ 8 62	\$ 2655997 50	\$ 63850 00	\$ 10875 39
.	817	305384	8 67	2647735 00	59160 00	10827 58
.	2	-	05	8262 50	3030 00	47 81
.	1	2757	-			

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 18 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, includ'g money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
228	196	2683	17358	220	238	483	40	3424	\$ 177033 00	\$ 612681 00	\$ 7560 89
228	196	2490	17992	230	264	464	40	3304	247208 00	542615 00	7424 08
10	-	-	604	10	15	-	-	-	70175 00	63934 00	135 91
1	-	193	-	-	-	19	-	120	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.	TOTAL TAX ASSESSED ON ALL LICENSES.										Increase.
	1856.	1857.	1858.	1859.	1860.	1861.	1862.	1863.	1864.	1865.	
Amount of taxes assessed on all the above classified merchants,	1029 81	1263 13	233 32								
" " on ordinaries,	122 50	187 50	65 00								
" " added to merchants' licenses for the privilege of selling liquors,	430 00	360 00	-								
" " assessed on attorneys at law, No. 8,	59 58	67 75	8 17								
" " on physicians,	105 22	117 20	11 98								
" " on all other privileges, occupations and pursuits,	160 13	451 90	291 77								
	\$ 1907 24	2447 48	610 24								

Recapitulation.

Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.	Total tax on real estate, " " all personal property and subjects, " " all licenses,	1858.	1859.	Increase.
210 83	690 00	-	10875 39	10827 58	-
122 50	430 00	-	7560 89	7424 98	-
-	-	-	1907 24	2447 48	540 24
88 33	260 00	Total,	\$ 20343 52	20700 04	356 52

Amount of criminal charges in this county on the public treasury, \$ 318 17. Total amount of contingent expenses of courts, \$197 00. Total, \$515 17.

Population for the year 1859.—Whites, 6,499. Free colored, 114. Slaves, 6,195. Total, 12,808.

NEW KENT.

REAL ESTATE.

2AR.	No. of persons and firms, owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build-ings.	Total tax on real es-tate.
.	550	131337	\$ 7 02	\$ 92037 50	-	\$ 3688 15
.	527	130413	7 07	921940 00	-	3687 76
.	37	-	05	97 50	-	39

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1856 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
471	43	1056	7064	235	136	173	20	1819	\$ 96175 00	\$ 280445 00	\$ 372 33
471	-	1038	8017	238	135	117	23	1827	120000 00	305805 00	4005 96
-	-	18	353	3	-	-	3	8	33485 00	25420 00	133 03

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.
												1858.	1859.	
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of sales over \$50,000.				
5	1	2	1	3	3							500 21	646 50	146 29
												130 00	90 00	-
												509 00	200 00	-
												18 50	23 00	4 50
												92 50	105 00	12 50
												80 00	54 00	-
												\$1330 21	1118 50	163 29

unt of taxes assessed on all the above classified merchants, -
 " " on ordinaries, -
 " added to merchants' licenses for the privilege of selling liquors, -
 " assessed on attorneys at law, No. 3, -
 " " on physicians, " 18, -
 " " on all other privileges, occupations and pursuits, -

Recapitulation.

		1858.	1859.	Increase.
Tax on ordinaries.	\$ 90 00	3688 15	3687 76	-
	130 00	3872 33	4005 96	133 63
	40 00	1330 21	1118 50	-
Tax added to mer- chants' licenses for privilege of selling ardent spirits.				
	683 00			
	509 00			
Total tax on real estate,				
" " all personal, property and subjects,				
" " all licenses,				

only for the retail of ardent spirits.

NICHOLAS.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
.	1074	789769	\$ 1 25	\$ 992165 00	\$ 12235 00	\$ 4017 60
.	742	599962	1 39	896085 00	13985 00	3640 28
.	-	-	14	-	1750 00	-
.	332	189407	-	96080 00	-	377 32
TOTAL.						

reebholders, number of acres, value of lands and buildings, and tax on real estate, requires some explanation at the hands of the commissioner of the revenue.

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- cept from taxation, in- clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not and the capitation tax on whites, slaves and free negroes.
1095	269	1479	26411	27	59	514	3	102	\$ 68459 00	\$ 253852 00	\$ 2015 62
938	-	1403	22376	24	69	572	3	83	70872 00	262378 00	1013 90
157	-	76	4035	-	10	58	-	19	8013 00	8620 00	101 79

[illegible]

only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	D.
\$ 40 00		Total tax on real estate,	4017 60	3640 28	-	
80 00		" " all personal property and subjects,	2015 62	1913 90	-	
40 00		" " all licenses,	621 20	732 06	110 86	
		Total.	\$ 6654 42	6286 24	-	

ment of criminal charges in this county on the public treasury, \$ 31 72. Total amount of contingent expenses of courts, \$ 170 00. Total, \$ 201 72.

NORFOLK COUNTY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including build- ings.	Total tax on real es- tate.
1853,	2332	229294	\$ 10 04	\$ 2301712 50	2038965 00	\$ 17362 79
1850,	2320	228332	10 11	2309062 50	2090387 50	17597 88
Increase,	-		07	7370 00	51402 50	235 09
Decrease,	12	962				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, bugles, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all monies, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or
.	3247	1322	2209	18624	564	764	715	139	3761	\$ 273124 00	\$ 944030 00	\$ 136
.	3145	-	2104	18591	511	739	646	146	3607	291145 00	993033 00	133
.	102	-	106	33	53	25	169	8	154	18661 00	45093 00	2

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.			
106	8	8	20	14	22	8	1	1	1	1					
d on all the above classified merchants,												8213 62	7959 88	-	253 74
on ordinaries,												2645 50	2288 39	-	367 11
to merchants' licenses for the privilege of selling liquors,												1936 05	1043 00	-	893 05
d on attorneys at law, No. 10,												60 54	86 93	26 39	
on physicians,												191 75	140 22	-	51 53
on all other privileges, occupations and pursuits,												589 11	1481 07	891 96	
												\$ 13636 57	12999 49	918 35	1555 43

of ardent spirits.

Recapitulation.

	Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
	2494 47	-	17362 79	17597 88	235 09	207 85
	1936 05	-	13600 08	13392 23	-	637 08
		-	13636 57.	12999 49	-	
	558 42	-	\$ 44519 44	43989 60	-	609 84
		Total.				

ges in this county on the public treasury, \$ 861 26. Total amount of contingent expenses of courts, \$ 192 00. Total, \$ 1053 26.
 year 1859.—Whites, 10,511. Free colored, 1,754. Slaves, 6,703. Total, 25,028.

NORTHAMPTON.

REAL ESTATE.

E.A.R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real es- tate.
.	542	185187	\$13 24	\$1393012 50	1	\$5572 05
.	560	105150	13 29	1399207 50	1	5592 83
.	18	-	05	5195 00	1	20 78
.		37				

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, cartrials, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
634	117	1546	13920	511	143	197	20	2167	\$411578 00	\$645033 00	\$6208 97
635	-	1660	13578	527	254	296	21	2201	428066 00	687825 00	6231 16
1	-	114	-	16	112	99	1	34	17398 00	22702 00	22 19

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSEES.			Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1888.	1889.				
7	-	3	1	4	4	1	2									
<p>assessed on all the above classified merchants,</p> <p>on ordinaries,</p> <p>assessed to merchants' licenses for the privilege of selling liquors,</p> <p>assessed on attorneys at law, No. 9,</p> <p>on physicians, " 18,</p> <p>on all other privileges, occupations and pursuits,</p>																
											1074 01	885 88			189 13	
											313 35	203 32	-		110 03	
											429 19	818 33	389 14			
											55 00	42 00	-		13 00	
											94 50	85 25	-		9 25	
											20 00	75 82	55 82			
											\$1988 05	2110 60	444 96		320 41	

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
17	660 00	5572 05	5592 83	20 78	
35	429 19	6208 97	6231 16	22 19	
		1986 05	2110 60	124 55	
32	230 81	\$13767 07	13934 59	167 52	
	Total,				

charges in this county on the public treasury, \$176 60. Total amount of contingent expenses of courts, \$140 50. Total, \$317 10.

NORTHUMBERLAND.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	608	119826	\$9 89	\$1187467 50	21415 00	\$4835 53
1859.	517	119852	9 91	1187685 00	20275 00	4831 76
Increase,	9	226	02	187 50	1140 00	3 77
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table, or
.	709	85	1070	13368	374	175	328	14	1759	\$100739 00	\$410000 00	\$43
.	723	-	1063	12589	368	170	306	15	1700	209202 00	438423 00	44
.	14	-	17	760	-	5	90	1	59	13403 00	18433 00	-

**TOTAL TAX ASSESSED ON
ALL LICENSES.**

Recapitulation.

Tax added to merchants' licenses for privilege of selling ardent spirits.

all charges in this county on the public treasury, \$348 00. Total amount of contingent expenses of courts, \$180 00. Total, \$528 00.

for the year 1859.—Whites, 3,795. Free colored, 253. Slaves, 3,187. Total, 7,235.

NOTOWAY -

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	446	193839	\$ 9 86	\$ 1911292 50	-	\$ 7645 17
-	442	194006	10 02	1944857 50	-	7779 43
-	-	117	16	33565 00	-	134 26
-	4					

PERSONAL PROPERTY.

Local no. or white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
518	61	1629	17894	350	283	268	47	3383	\$ 498167 00	\$ 844232 00	\$ 8046 03
531	-	1610	19067	376	287	269	49	3492	525225 00	842615 00	9201 85
13	-	-	1173	26	4	1	2	0	27068 00	383943 00	255 82
-	-	19									

**TOTAL TAX ASSESSED ON
ALL LICENSES.**

Recapitulation.

tax added to merchants' licenses for privilege of selling potent spirits.

in this county on the public treasury, \$35 50. Total amount of contingent expenses of courts, \$188 00. Total, \$223 50.

OHIO.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and interests in all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land and buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
8,	2542	66206	\$ 25 13	\$ 1664150 00	\$ 3355095 00	\$ 20076 98
9,	2579	67589	24 61	166457 50	3375755 00	20161 37
crease,	37	1383	- 52	437 50	20680 00	84 39

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
3683	1195	1471	28700	206	234	702	68	92	\$ 149085 00	\$ 847050 00	\$ 7511 06
4082	2042	35729	35729	294	303	1024	85	99	186670 00	840865 00	8543 39
390		571	7029	88	60	322	17	7	30985 00	-	1032 33
										185 00	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$22.	No. who pay a tax of \$18.	No. who pay a tax of \$16.	No. who pay a tax of \$14.	No. who pay a tax of \$12.	No. who pay a tax of \$10.	No. who pay a tax of \$8.	No. who pay a tax of \$6.	No. who pay a tax of \$4.	No. who pay a tax on excess of \$50,000.	1858.	1859.				
-	146	7	22	16	8	18	5	3	5	6	5						
assessed on all the above classified merchants,													10461 51	9894 77	-	566 74	
" on ordinaries,													2147 62	1615 51	-	532 01	
added to merchants' licenses for the privilege of selling liquors,													287 00	1013 00	726 00		
assessed on attorneys at law, No. 18,													93 67	88 00	-	5 67	
" on physicians, " 27,													134 18	100 00	-	34 18	
" on all other privileges, occupations and pursuits,													2448 03	2146 71	-	301 32	
													\$ 15571 91	14857 99	726 00	1439 92	

Recapitulation.

Retail of ardent spirits.		Recapitulation.			
Salaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.	1858.	1859.	Increase.	Decrease.
88	164 00	\$ 20076 98	20161 37	84 39	
52	287 00	7511 06	8543 39	1032 33	
	123 00	15571 91	14857 99	-	713 92
36		\$ 43159 95	\$ 43562 75	402 80	
			Total.		

l charges in this county on the public treasury, \$ 3,438 32. Total amount of contingent expenses of courts, \$247 05. Total, \$3,685 37.

for the year 1859.—Whites, 21,451. Free colored, 114. Slaves, 54. Total, 21,619.

ORANGE.

REAL ESTATE.

IR.	No. of persons and firms owning lands and lots, assuming all names to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of land, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	880	214614	\$12 00	\$2676815 00	\$82145 00	\$11031 84
.	846	213870	13 49	2684737 50	83445 00	11072 85
.	26	-	1 49	8982 50	1300 00	41 01
.		744				

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	No. of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
112	2947	24681	351	371	522	72	3394	\$302123 00	\$730285 00	\$8054 76
108	9937	22630	362	381	514	73	3393	330367 00	735553 00	8165 36
11	-	2261	11	10	-	1	29	28244 00	15908 00	110 60

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of \$50,000.	1858.	1859.	
-	-	-	-	-	-	-	-	-	-	-	1392 07	1385 62	63 55
count of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	285 83	471 50	185 67
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	192 34	271 00	78 66
" added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	45 00	50 00	5 00
" assessed on attorneys at law, No. 9,	-	-	-	-	-	-	-	-	-	-	79 50	64 50	-
" " on physicians, " 15,	-	-	-	-	-	-	-	-	-	-	136 83	136 00	-
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	\$ 2061 57	2378 62	332 88

only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.
\$ 457 72	441 88	Total tax on real estate,	11031 84	11072 85	41 01
285 83	192 34	" " all personal property and subjects,	8054 76	8165 36	110 60
-	-	" " all licenses,	2061 57	2378 62	317 05
171 89	249 54	Total,	\$ 21148 17	21616 83	468 66

count of criminal charges in this county on the public treasury, \$404 43. Total amount of contingent expenses of courts, \$237. Total, \$641

PAGE -

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all same to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	851	202305	\$ 9 10	\$ 2042375 00	\$ 80825 00	\$ 8492 80
1859,	800	205566	9 93	2052735 00	80925 00	8534 64
Increase,	-	3261	83	10360 00	100 00	41 84
Decrease,	51					

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-
-	1208	190	2479	16922	180	332	697	21	573	\$ 390761 00	\$ 832107 00	\$ -
-	1333	-	2550	19815	205	347	905	24	540	395803 00	800658 00	-
-	35	-	71	693	16	15	8	3	33	3038 00	1530 00	-

	TOTAL TAX ASSESSED ON ALL LICENSES.								Increase.	Decrease.				
	1898.		1899.											
No. who pay a tax of \$24.	7	No. who pay a tax of \$32.	2	No. who pay a tax of \$48.	1	No. who pay a specific tax of \$60.	3	No. who pay a tax of \$76.	2	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-cess of sales over \$30,000.
the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
dinaries,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
chants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
orneys at law, No. 5,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
" " 8,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ysicians,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	120 23	120 23	11 34	7 33	4 83	4 74	129 80	18 67	1138 17	747 34	867 57	143 66	155 00	over \$30,000.

Recapitulation.

	1838.	1839.	Increase.	Decrease.
Total tax on real estate,	8492 80	8534 64	41 84	
" " all personal property and subjects,	5289 56	5291 38	1 82	
" " all licenses,	1249 30	1138 17	-	111 13
Total,	\$ 15031 66	14964 19	-	67 47

this county on the public treasury, \$8 95. Total amount of contingent expenses of courts, \$223 67. Total, \$232 62.

359.—Whites, 6,998. Free colored, 330. Slaves, 1,012. Total, 8,340.

PATRICK.

REAL ESTATE.

YEAR.	No. of persons and farms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
1858,	1019	581898	\$ 2 36	\$ 1357430 00	26227 50	\$ 5534 63
1859,	914	558921	2 19	1226755 50	27127 00	5015 53
Increase,	-	-	-	-	899 50	-
Decrease,	105	22977	17	130674 50	-	519 10

What has caused this decrease in the number of freeholders, number of acres, value of land and buildings, and tax on real estate?

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned defendants for non pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation
.	1372	224	1944	24520	131	107	515	16	1245	\$ 27627 00	\$ 538909 00	\$ 481
.	1307	-	1676	16651	95	115	455	10	1044	224996 00	554314 00	461
.	-	-	-	-	-	-	-	-	-	41469 00	19345 00	-
.	65	-	203	7969	33	-	60	6	201	-	-	10

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
a tax of \$30	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$46	No. who pay a specific tax of \$60	a tax of \$76	No. who pay a tax of \$96	a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000	1898.	1899.			
-	-	4	4	3	1	1	-	1	-	-	716 00	641 50	-	74 50	
-	-	-	-	-	-	-	-	-	-	-	140 00	110 00	-	30 00	
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	-	-	23 10	36 24	13 14	-	
-	-	-	-	-	-	-	-	-	-	-	5 00	15 00	10 00	-	
-	-	-	-	-	-	-	-	-	-	-	154 00	63 10	-	90 90	
-	-	-	-	-	-	-	-	-	-	-	\$ 1038 10	865 84	23 14	195 40	

ardent spirits.

	1858.	1859.	Increase.	Increase.
Tax added to merchants' licenses for privilege of selling ardent spirits.	40 00			
	40 00			
Total tax on real estate,				
" " all personal property and subjects,				
" " all licenses,				
Total.	\$ 11389 39	10493 58	-	890 81

in this county on the public treasury, \$ 606 23. Total amount of contingent expenses of courts, \$ 220 00. Total, \$ 826 23.

1859.—Whites, 6,861. Free colored, 63. Slaves, 1,957. Total, 8,881.

PENDLETON.

REAL ESTATE.

EAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
.	1009	403213	\$ 2 28	\$ 1055827 50	\$ 28380 00	\$ 4337 88
.	1091	460864	" 30	1092157 50	28610 00	4363 59
.	82	-	02	6330 00	230 00	25 71
.	-	1349				

PERSONAL PROPERTY.

Insolvents over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned dehqument for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carriages, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
1087	62	2729	27182	32	97	541	4	163	\$ 137872 00	\$ 623353 00	\$ 3190 11
1153	-	2769	25926	40	130	607	4	149	156837 00	602638 00	3407 11
54	-	30	2744	8	33	66	-	14	17966 00	30285 00	217 00

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
	No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a specific tax of \$50.	No. who pay a tax of \$76.	No. who pay a tax of \$96	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000	1858.	1859.		
based on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	376 00	464 00	88 00	
on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	40 00	120 00	80 00	
led to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	15 00	15 00		
based on attorneys at law, No. 3,	-	-	-	-	-	-	-	-	-	-	-	46 00	58 00	12 00	
on physicians,	-	-	-	-	-	-	-	-	-	-	-	148 33	195 00	46 67	
on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	\$ 625 33	852 00	226 67	

tail of ardent spirits.

Recapitulation.

		1858.	1859.	Increase.	Decrease.
Tax added to mer-					
chanie licenses for					
privilege of selling					
ardent spirits.					
00	Total tax on real estate,	4337 88	4363 59	25 71	
00	" " all personal property and subjects,	3190 11	3407 11	217 00	
00	" " all licenses,	625 33	852 00	226 67	
00	Total.	\$ 8153 32	8622 70	469 38	

charges in this county on the public treasury, \$ 116 62. Total amount of contingent expenses of courts, \$ 214. Total, \$ 330 62.
 the year 1859.—Whites, 6,053. Free colored, 76. Slaves, 279. Total, 6,408.

PITTSYLVANIA.

REAL ESTATE.

R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	2339	622503	\$ 7 53	\$ 4688962 50	\$ 30260 00	\$ 18876 85
.	2108	625564	7 52	4705367 50	30260 00	18942 51
.	231	3061	- 01	16415 00	-	65 66

PERSONAL PROPERTY.

taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, money, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
183	457	5381	46490	836	604	948	82	7136	\$ 1166191 00	\$ 2032005 00	\$ 19933 06
119	1	5437	53376	879	662	964	88	7210	1116201 00	2069121 00	20013 75
30	1	56	6886	43	58	16	6	80	-	-	80 69
									49000 00	12074 00	

TOTAL TAX ASSESSED ON

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.			
all the above classified merchants, ordinaries,											2268 68	2196 20	-	72 48
merchants' licenses for the privilege of selling liquors,											437 31	420 00	-	17 31
attorneys at law, No. 9,											750 12	390 00	-	360 12
physicians, " 25,											54 25	10 50	-	43 75
all other privileges, occupations and pursuits,											158 50	144 00	-	14 50
											389 56	506 67	117 11	
											\$ 4058 42	3667 37	117 11	508 16

Recapitulation.

tax added to mer- chants' licenses for retailers of selling ident spirits.		1858.	1859.	Increase.	Decrease.
Total tax on real estate,	-	18876 85	18942 51	65 66	
" " all personal property and subjects,	-	19933 06	20013 75	80 69	
" " all licenses,	-	4058 42	3667 37	-	391 05
	Total.	\$ 42868 33	42623 63	-	244 70

in this county on the public treasury, \$ 832 02. Total amount of contingent expenses of courts, \$ 150 00. Total, \$ 982 02.

1859—Whites, 16,899. Free colored, 475. Slaves, 13,530. Total, 30,904.

PLEASANTS.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	377	97003	\$ 6 00	\$ 580905 00	\$ 18740 00	\$ 2308 94
1869,	398	99237	5 87	682282 50	19290 00	2406 29
Increase,	21	2254	- 13	1287 50	550 00	7 35
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all monies, solvent bonds securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including monies, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-
.	373	118	695	7886	14	64	261	2	6	\$ 31363 00	\$ 141267 00	\$ 141267 00
.	669	-	687	8222	13	68	262	1	5	25706 00	156906 00	156906 00
.	176	-	8	336	-	6	-	1	1	5657 00	12271 00	12271 00

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	D
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.		1858.	1859.		
-	-	-	-	-	-	-	-	-	-	-	ut of taxes assessed on all the above classified merchants,	438 00	376 99	-	
"	"	"	"	"	"	"	"	"	"	"	" on ordinaries.	210 00	109 98	-	
"	"	"	"	"	"	"	"	"	"	"	" added to merchants' licenses for the privilege of selling liquors,	10 00	12 30	2 30	
"	"	"	"	"	"	"	"	"	"	"	" assessed on attorneys at law, No. 2,	15 00	15 00	-	
"	"	"	"	"	"	"	"	"	"	"	" on physicians, " 3,	79 00	39 16	-	
"	"	"	"	"	"	"	"	"	"	"	" on all other privileges, occupations and pursuits,	\$ 752 00	553 43	2 30	

only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " all personal property and subjects, " all licenses,	Total.	1858.	1859.	Increase.	D
\$183 33	210 00	20 00		-	-	2398 94	2406 29	7 35	
26 67				-	-	1038 92	981 23	-	
-				-	-	752 00	553 43	-	
-		20 00		-	-	\$ 4159 86	3940 95	-	

nt of criminal charges in this county on the public treasury, \$17 50. Total amount of contingent expenses of courts, \$215 00. Total, \$232 1
 opulation for the year 1859.—Whites, 2,934. Free colored, 19. Slaves, 9. Total, 2,962.

POCAHONTAS.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real es- tate.
776	776	795221	\$1 61	\$ 1169137 50	\$8575 00	\$ 4710 85
832	832	738923	1 59	1177400 00	8725 00	4744 86
56	56	13702	- 02	8352 50	150 00	34 01

PERSONAL PROPERTY.

Total No. of white male taxants.	No. of white males over 21 yrs. of age, returned 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-clud'g money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on white, slaves and free negroes.
770	46	1834	22403	53	124	449	1	154	\$57685 00	\$ 404054 00	\$ 2441 09
808	-	1909	25004	58	143	456	1	147	73186 00	427303 00	2549 80
29	-	65	3001	6	19	7	-	7	15601 00	93314 00	107 81

TOTAL TAX ASSESSED ON ALL LICENSES.	
1934	1,000,000
1935	1,000,000
1936	1,000,000
1937	1,000,000
1938	1,000,000
1939	1,000,000
1940	1,000,000
1941	1,000,000
1942	1,000,000
1943	1,000,000
1944	1,000,000
1945	1,000,000
1946	1,000,000
1947	1,000,000
1948	1,000,000
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2019	1,000,000
2020	1,000,000
2021	1,000,000
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2049	1,000,000
2050	1,000,000
2051	1,000,000
2052	1,000,000
2053	1,000,000
2054	1,000,000
2055	1,000,000
2056	1,000,000
2057	1,000,000
2058	1,000,000
2059	1,000,000
2060	1,000,00

		Recapitulation.			
		1856.	1859.	Increase.	Decrease.
Total tax on real estate.	-	4710 85	4744 86	34 01	
" " all personal property and subjects,	-	2441 99	2549 80	107 81	
" " all licenses,	-	818 04	718 90	-	99
Total,	-	\$ 7970 88	8013 56	42 68	

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POWELL ATAN.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and buildings in the same person.	Total No. acres of land claimed with buildings.	Average value of land per acre, including buildings.	Total value of lands including buildings.	Aggregate value of lands including build- ings.	Total No. of acres.
1844	644	103826	\$ 11 83	\$ 103800 00	\$ 18457 50	7807 97
1845	644	108707	12 18	103846 00	18457 50	7807 01
1846	644	4010	35	85 00		34

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned deceased for non pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jacks.	Number of cattle, sheep and hogs.	No. of carriages, harness etc., carried by, or used and hired by negroes.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves of and over 15 years of age.	Aggregate amount of stocks, bonds, notes, securities and liquidated claims.	Aggregate value of all per- sonal property but ex- cept from taxation, in- cluding money, notes, bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, without in- cluded in this table or not, and the capitation tax on white males and free negroes.
573	50	1404	13950	370	243	308	64	3004	\$ 335091 00	\$ 641320 00	\$ 7032 20
573	1	1704	14495	419	284	308	60	3128	483850 00	780000 00	7790 04
1	1	6	546	40	21	1	4	56	65705 00	98080 00	174 44

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		
										1858.	1859.	
No. who pay a tax of \$20.	No. who pay a tax of \$25.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of \$50,000.		
4	1	3	2	3	2						Increase.	Decrease.
assessed on all the above classified merchants,												
" on ordinaries,										615 25	510 55	104 40
added to merchants' licenses for the privilege of selling liquors,										86 67	90 00	3 33
assessed on attorneys at law, No. 11,										150 00	80 00	70 00
" on physicians, " 14,										58 00	48 00	10 00
" on all other privileges, occupations and pursuits,										90 00	77 00	13 00
										56 00	70 09	14 09
										\$ 1055 92	875 94	197 40

retail of ardent spirits.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		Recapitulation.					
ordinaries.		1858.	1859.	Increase.	Decrease.		
0 00	487 28	7807 27	7807 61	0 34			
8 67	150 00	7692 20	7796 64	174 44			
8 67		1035 92	875 94	-			
-	337 28	\$ 16485 39	16480 19	-			
Total,							
Total tax on real estate		-					
" " all personal property and subjects,		-					
" " all licenses,		-					
Total,		-					

al charges in this county on the public treasury, \$88 85. Total amount of contingent expenses of courts, \$141 37. Total, \$230 22.
 r the year 1859.—Whites, 3,008. Free colored, 741. Slaves, 5,865. Total, 9,614.

PRESTON.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g build- ing.	Total tax on real es- tate.
1858,	1962	423714	\$ 3 68	\$ 1559177 50	\$ 97482 50	\$ 6626 64
1859,	2000	423473	3 65	1565997 50	102012 50	6672 04
Increase,	38	4759	- 03	6920 00	4530 00	45 40
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all monies, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- cept from taxation, in- clud'g monies, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-
.	2244	243	3204	30080	71	380	1215	9	47	\$ 169078 00	\$ 655016 00	\$ 4
.	2225	-	3451	42395	85	500	1483	8	42	190658 00	713462 00	
.	181	-	247	2715	14	120	268	1	5	20360 00	58446 00	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	D
												1858.	1859.		
-	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$308.	No. who pay a tax on excess of sales over \$50,000.				
int of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	1671 11	1589 34	81 77	
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	601 02	640 83	39 81	
" added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
" assessed on attorneys at law, No. 9,	-	-	-	-	-	-	-	-	-	-	-	44 20	45 00	80	
" " on physicians, " 14,	-	-	-	-	-	-	-	-	-	-	-	72 53	99 25	26 72	
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	315 93	256 68	-	
												\$ 2704 79	2631 00	67 33	

Recapitulation.

Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.					1858.	1859.	Increase.	D
556 67			Total tax on real estate.				6626 64	6672 04	45 40	
601 02			" " all personal property and subjects,				4571 27	4949 09	377 82	
44 35			" " all licenses,				2704 79	2631 00	-	
			Total,				\$ 13902 70	14252 13	349 43	

nt of criminal charges in this county on the public treasury, \$ 472 19. Total amount of contingent expenses of courts, \$210 17. Total, \$ 693
 Population for the year 1859.—Whites, 13,956. Free colored, 6. Slaves, 78. Total, 13,340.

PRINCE EDWARD.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
867	212396	\$9 26	\$1956795 00	269092 50	\$ 8963 51
899	220011	9 06	1981860 00	271397 50	9012 99
32	7616	- 18	25065 00	12305 00	149 48

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
146	2110	16370	5192	446	468	67	4192	\$ 535497 00	\$ 1046966 00	\$ 10677 35
337	2081	16686	516	460	453	93	4301	548903 00	1092803 00	11077 08
0	-	-	18	14	- 15	6	119	10308 00	47537 00	399 73

LICENSES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.		
3	2	6	8	6	3	5	2	2	1				
all the above classified merchants, ordinaries, -										3134 23	3325 76	191 53	
merchants' licenses for the privilege of selling liquors, attorneys at law, No. 8, -										195 55	383 10	187 55	
physicians, " 17, -										353 34	472 40	119 06	
all other privileges, occupations and pursuits, -										51 62	65 91	14 29	
										128 58	130 99	2 41	
										344 67	564 35	219 68	
										\$ 4207 99	4942 51	734 52	

Recapitulation.

		1858.	1859.	Increase.	Decrease.
x added to merchants' licenses for privilege of selling dent spirits.	Total tax on real estate,	8463 51	9012 99	149 48	
	" " all personal property and subjects,	10677 35	11077 08	399 73	
	" " all licenses,	4207 99	4942 51	734 52	
Total,		\$ 23748 85	25032 58	1283 73	

this county on the public treasury, \$ 475 70. Total amount of contingent expenses of courts, \$ 186 75. Total, \$ 662 45.

59.—Whites, 4,919. Free colored, 620. Slaves, 8,064. Total, 13,603.

PRINCE GEORGE.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build-ings.	Total tax on real es-tate.
707	707	171807	\$ 11 12	\$ 1911807 50	\$ 1410 00	\$ 7652 87
709	709	177369	10 62	1864940 00	1410 00	7545 40
2	2	*55562	50	*26867 50	-	107 47

There is an increase of 5,562 acres of land, and yet a decrease of \$26,867 50 in the total value of lands and buildings.

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-cluding money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
692	69	1658	11236	319	268	208	53	2898	\$ 427203 00	\$ 748271 00	\$ 7985 38
707	-	1639	9626	346	227	250	58	2813	467018 00	783093 00	8146 82
15	-	19	1610	27	41	44	5	- 85	30815 00	41422 00	161 44

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MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.															TOTAL TAX ASSESSED ON ALL LICENSEES.			Increase.
															1898.	1899.		
Amount of taxes assessed on all the above classified merchants,	"	on ordinarys,	-	-	-	-	-	-	-	-	-	-	-	-	287 60	300 02	12 42	
	"	"	-	-	-	-	-	-	-	-	-	-	-	-	193 34	160 01	-	
	"	"	-	-	-	-	-	-	-	-	-	-	-	-	126 30	36 67	-	
	"	"	-	-	-	-	-	-	-	-	-	-	-	-	7 00	7 50	50	
	"	"	-	-	-	-	-	-	-	-	-	-	-	-	58 00	63 25	5 25	
	"	"	-	-	-	-	-	-	-	-	-	-	-	-	77 51	85 00	7 49	
															\$ 749 75	652 45	25 66	

only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.
\$ 257 79	264 46	Total tax on real estate,	7652 87	7545 40	-
193 34	126 30	" " all personal property and subjects,	7985 38	8146 82	161 44
		" " all licenses,	749 75	652 45	-
64 45	138 16	Total,	\$ 16388 00	16344 67	-

Amount of criminal charges in this county on the public treasury, \$64 95. Total amount of contingent expenses of courts, \$92 50. Total, \$157 45.

PRINCESS ANNIE.

REAL ESTATE.

YEAR.	No. of persons and firms, owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	943	159505	\$ 8 29	\$ 1432805 00	-	\$ 6030 28
1859,	965	160152	9 32	1489805 00	-	6058 28
Increase,	17	647	1 03	7000 00	-	28 00
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, bugles, gigs, carriages, coaches and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
1858,	976	30	1746	23109	407	216	433	14	1792	\$ 174755 00	\$ 517803 00	\$ 51
1859,	945	-	1732	26216	439	214	434	19	1840	240005 00	577727 00	54
Increase,	-	-	-	3047	32	23	1	5	48	68950 00	59864 00	2
Decrease,	31	-	24	-	-	-	-	-	-	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$18.	No. who pay a specific tax of \$80.	No. who pay a tax of \$76.	No. who pay a tax of \$66.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$306.	No. who pay a tax on 25 cases of sales over \$50,000.	1898.	1899.		
1	1	1	1	6	1						434 65	344 00		90 65
assessed on all the above classified merchants,											90 00	95 00	- 5 00	
" on ordinaries,											-	228 00	228 00	
ded to merchants' licenses for the privilege of selling liquors,											57 27	23 00	-	99 27
assessed on attorneys at law, No. 9,											148 26	116 12	-	33 14
" on physicians,											98 00	83 00	-	15 00
" on all other privileges, occupations and pursuits,											\$ 828 18	894 12	233 00	167 06

Recapitulation.

Total of ardent spirits.		Total.		1898.	1899.	Increase.	Decrease.
Licenses.	Tax added to merchants' licenses for privilege of selling ardent spirits.						
0 00	158 00	Total tax on real estate,	-	6030 28	6058 29	28 00	
0 00	-	" " all personal property and subjects,	-	5135 17	5431 58	296 41	
		" " all licenses,	-	823 18	894 12	65 94	
-	158 00		Total,	\$ 11993 63	12383 98	390 35	

nal charges, in this county, on the public treasury, \$40 40. Total amount of contingent expenses of courts, \$187. Total, \$227 40.

in the year 1899.—Whites, 4,961. Free colored, 317. Slaves, 3,450. Total, 8,728.

PRINCE WILLIAM.

REAL ESTATE.

PAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, includ'g build-ings.	Total tax on real es-tate.
.	1249	223228	\$ 11 17	\$2493355 00	103645 00	\$ 10388 00
.	1268	227852	10 98	2519392 50	102892 50	10489 14
.	39	3624	- 19	26037 50	-	101 14
					752 50	

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on white, slaves and free negroes.
1314	236	2484	21901	291	299	702	40	1371	\$ 182651 00	\$ 616900 00	\$ 5452 93
1916	-	2437	20317	302	302	715	45	1330	205333 00	622467 00	5448 89
-	-	-	-	11	3	13	6	-	22702 00	5957 00	4 64

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
											1898.	1899.		
20	6	1	7	1	3						1186 66	1168 56	-	20 10
on all the above classified merchants,											390 00	377 24	-	12 76
on ordinaries,											832 50	826 00	-	606 50
to merchants' licenses for the privilege of selling liquors,											39 50	31 00	-	8 50
on attorneys at law, No. 5,											79 50	45 50	-	34 00
on physicians, " 15,											78 37	194 88	116 51	
on all other privileges, occupations and pursuits,											\$ 2606 53	2041 18	116 51	681 86

of ardent spirits.

Recapitulation.

Tax added to merchants' licenses for privilege of selling ardent spirits.	1898.	1899.	Increase.	Decrease.
Total tax on real estate,	10388 00	10489 14	101 14	
" " all personal property and subjects,	5452 93	5448 29	-	4 64
" " all licenses,	2606 53	2041 18	-	565 35
Total.	\$ 18447 46	17978 61	-	468 85

ges in this county on the public treasury, \$ 176 81. Total amount of contingent expenses of courts, \$ 123 00. Total, \$ 299 81.
 year 1899.—Whites, 7,145. Free colored, 640. Slaves, 2,493. Total, 10,278.

PULASKI.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who over the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	386	195423	\$8 07	\$1715895 00	\$21100 00	\$6947 98
1859,	393	192821	9 04	1746145 00	21400 00	7070 18
Increase,	7	-	97	30250 00	300 00	122 20
Decrease,	-	2502				

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
736	163	1571	17354	107	171	390	13	904	\$372491 00	\$720521 00	\$4923 42
741	-	1533	18868	114	177	377	17	927	416070 00	757404 00	4805 52
5	-	-	1514	7	6	-	4	23	43579 00	26973 00	182 10

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.		
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$50.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.			1858.	1859.				
2	1	1	6	-	1	3	-	-	-	-	748 00	729 68			-	18 33		
on all the above classified merchants,												50 06	235 00	185 00				
on ordinaries,																		
to merchants' licenses for the privilege of selling liquors,																		
on attorneys at law, No. 4,												26 00	33 50	7 50				
on physicians, " 6,												41 94	41 00	9 06				
on all other privileges, occupations and pursuits,												127 05	540 27	413 23				
												\$ 982 99	1579 45	614 78				18 33

of ardent spirits.

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.		1859.		Increase.		Decrease.	
Total tax on real estate,		6947 98		7070 18		122 20			
" " all personal property and subjects,		4623 42		4805 52		182 10			
" " all licenses,		982 99		1579 45		596 46			
Total.		\$12554 39		13455 15		900 76			

rges in this county on the public treasury, \$ 340 52. Total amount of contingent expenses of courts, \$ 220 00. Total, \$ 960 52.
 ear 1859.— Whites, 3,890. Free colored, 25. Slaves, 1,738. Total, 5,653.

PUTNAM.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1853,	646	271832	\$ 3 67	\$ 998765 00	\$ 63575 00	\$ 4249 36
1859,	667	272274	3 75	1023650 00	60627 50	4337 11
Increase,	21	442	08	24885 00	-	87 75
Decrease,	-	-	-	-	2247 50	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1858 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
1853,	1042	-	1259	18121	67	155	536	6	334	\$ 92456 00	\$ 209011 00	\$ 24
1859,	1136	-	1313	18031	78	165	546	9	369	95437 00	306754 00	98
Increase,	94	-	54	910	11	10	20	3	35	2681 00	9743 00	1

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a retail of ardent spirits.

ordinaries.	Tax added to merchants licenses for privilege of selling ardent spirits.
150 00	285 00
30 00	203 00
120 00	82 00
	Total.

Final charges in this county on the public treasury, \$ 30 71. Total amount of contingent expenses of courts, \$ 134 00. Total, \$ 164 71.

for the year 1859.—Whites, 5,964. Free colored, 7. Slaves, 692. Total, 6,663.

RALEIGH.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including buildings.	Total tax on real estate.
376	543440	\$ 0 93	\$ 504940 00	\$ 504940 00	\$ 9330 00	\$ 2057 08
376	494929	1 02	506040 00	506040 00	9795 00	2063 34
	-	09	1100 00	1100 00	465 00	6 26
	48511					

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
72	731	14578	18	53	192	-	33	\$ 21435 00	\$ 136094 00	\$ 1130 19
-	703	12913	19	51	185	-	30	13679 00	117803 00	1031 21
-	98	-	1	2	7	-	3	7756 00	12991 00	96 61

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$33.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex-costs of sales over \$30,000.	1898.	1899.		
1	-	2	1	3							302 01	216 00	86 01	
											158 33	133 33	25 00	
											-	-		
											-	13 33		
											14 21	29 50	15 29	
											15 00	10 50	4 50	
											65 00	215 00	150 00	
											\$ 554 55	617 66	115 51	

1.	on all the above classified merchants,									
2.	on ordinary,									
3.	to merchants' licenses for the privilege of selling liquors,									
4.	on attorneys at law, No. 2,									
5.	on physicians, " 2,									
6.	on all other privileges and pursuits,									

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling ardent spirits.	2057 08	2063 34	6 26	
Total tax on real estate,	-	-	-	-
" " all personal property and subjects,	1130 12	1031 21	-	98 91
" " all licenses,	554 55	617 66	63 11	
Total.	\$ 3741 75	3712 21	-	29 54

arges in this county on the public treasury, \$209 45. Total amount of contingent expenses of courts, \$185 00. Total, \$394 45.

RANDOLPH.

REAL ESTATE.

R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1272	2061990	\$ 0 64	\$ 1325060 00	27630 00	\$ 6413 16
.	1290	2085362	67	1407252 50	31286 00	5754 55
.	18	23372	3	81692 50	3765 00	341 39

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
28	1478	18303	1 08	93	413	-	112	\$ 78065 00	\$ 363870 00	\$ 2345 18
28	1895	20860	71	86	492	-	114	66339 00	347993 00	9333 43
60	47	2657	6	-	9	-	-	12716 00	16878 00	11 75

7

MECHANICS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

TOTAL TAX ASSESSED ON ALL LICENSEES.												Increase.	Decrease.		
1858.												1859.			
assessed on all the above classified merchants,												424 00	348 67		75 33
" on ordinaries,												150 58	166 67	16 09	
led to merchants' licenses for the privilege of selling liquors,												25 00	35 00	10 00	
essed on attorneys at law, No. 5,												15 00	10 00	-	5 00
" on physicians,												105 53	105 00	-	53
" on all other privileges, occupations and pursuits,												\$ 720 41	665 34	26 09	81 16

tail of ardent spirits.

Recapitulation.

Licenses.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.	Total tax on real estate, " " all personal property and subjects, " " all licenses, Total.				Increase.	Decrease.
		1858.	1859.				
00		5413 16	5754 55		341 39		11 75
58		2345 18	2333 43		-		55 07
58		720 41	665 34		-		
		\$ 8478 75	8753 32		274 57		

charges in this county on the public treasury, \$423 19. Total amount of contingent expenses of courts, \$210. Total, \$633 19.
the year 1859.—Whites, 5,187. Free colored, 19. Slaves, 206. Total, 5,412.

RAPPAHANNOCK.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1866,	1138	164478	\$ 15 83	\$ 2604315 00	\$ 76812 50	\$ 10726 51
1869,	1220	161933	16 14	2622547 50	78187 50	10802 94
Increase,	62	-	31	17732 50	1376 00	76 43
Decrease,	-	2545	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. taxable.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-
1866,	1093	286	9520	23848	192	161	459	39	1735	\$ 198648 00	\$ 610062 00	\$ -
1869,	1143	-	2679	24442	139	143	505	38	1772	240858 00	640742 00	-
Increase,	185	-	159	594	17	18	53	6	37	42210 00	36680 00	-
Decrease,	-	-	-	-	-	-	-	-	-	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex- cess of sales over \$50,000.	TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
											1858.	1859.		
If the above classified merchants,											1177 33	1051 00		126 33
ordinaries,											400 00	506 86	106 86	
merchants' licenses for the privilege of selling liquors,											40 00	-	-	40 00
attorneys at law, No. 6,											30 00	30 00		
physicians, " 11,											60 00	60 00		
If other privileges, occupations and pursuits,											151 00	209 20	58 20	
											\$ 1858 33	1856 86	164 86	166 33

lent spirits.

added to mer-
chants' licenses for
privilege of selling
lent spirits.

136 00
40 00
96 00

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Total tax on real estate,	10726 51	10802 94	76 43	
" " all personal property and subjects,	5394 41	5731 56	337 15	
" " all licenses,	1858 33	1856 86	-	1 47
Total,	\$ 17979 25	18391 36	412 11	

this county on the public treasury, \$315 74. Total amount of contingent expenses of courts, \$248 75. Total, \$564 49.
59.—Whites, 6,027. Free colored, 291. Slaves, 3,322. Total, 9,640.

RICHMOND COUNTY.

REAL ESTATE.

	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
•	717	119720	\$ 8 07	\$ 1046800 00	•	\$ 4186 40
•	724	119578	8 79	1050252 50	•	4201 01
•	7	-	72	3652 50	•	14 61

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
179	889	14193	276	133	351	17	1309	\$ 161941 00	\$ 332785 00	\$ 3067 25
93	904	13198	287	116	339	22	1345	192414 00	366680 00	3807 01
14	35	995	11	-	-	6	24	30473 00	34105 00	139 76

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST RATES.											TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.										
a tax of \$20.		a tax of \$24.		a tax of \$32.		No. who pay a tax of \$48.		No. who pay a specific tax of \$60.		No. who pay a tax of \$76.		No. who pay a tax of \$96.		No. who pay a tax of \$112.		No. who pay a tax of \$140.		No. who pay a tax of \$208.		No. who pay a tax on excess of sales over \$50,000.					
5	1	3	7	2	1																				
in all the above classified merchants,																						681 94	847 31	165 37	48 33
in ordinaries,																						98 33	50 00	-	271 30
merchants' licenses for the privilege of selling liquors,																						357 96	86 66	-	5 00
in attorneys at law, No. 2,																						10 00	5 00	-	
in physicians,																						54 05	55 00	-	95
in all other privileges, occupations and pursuits,																						83 00	84 49	1 49	
\$ 1285 28										1128 46										167 81	324 63				

Recapitulation.

<i>Recapitulation.</i>											
				1858.	1859.	Increase.	Decrease.				
Tax added to mer- chants' licenses for privilege of selling ardent spirits.				-	4201 01	14 61					
Total tax on real estate,				4186 40							
" " all personal property and subjects,				3667 25	3807 01	139 76					
" " all licenses,				1285 28	1128 46	-	156 82				
Total,				\$ 9138 93	9136 48	-	2 45				
ardent spirits.											
Tax added to mer- chants' licenses for privilege of selling ardent spirits.											
371 66											
357 96											
13 70											

as in this county on the public treasury, \$ 273 90. Total amount of contingent expenses of courts, \$ 170 00. Total, \$ 443 90.

for 1859.—Whites, 3,618. Free colored, 879. Slaves, 2,522. Total, 7,019.

RITCHIE.

REAL ESTATE.

No. of persons and grms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
904	449945	\$ 2 75	\$ 1230817 50	\$ 18210 00	\$ 5032 11
899	454750	2 68	1223347 50	18540 00	4967 59
5	-	07	16470 00	340 00	64 52

1R.

PERSONAL PROPERTY.

No. of white males over 21 yrs of age, returned declinquent for non-pay- ment of capitation tax for 1857 only.	Mares and jennets, mules and horses.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated debts, solvent bonds, claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
150	1467	19466	59	161	447	-	10	\$ 46778 00	\$ 246331 00	\$ 1843 70
-	1513	19228	43	170	535	-	8	46470 00	240173 00	1892 83
-	48	762	-	9	88	-	-	-	2842 00	49 88
75	-	-	16	-	-	-	-	308 00	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.			
													1858.	1859.				
	No. who pay a tax of \$30	5	No. who pay a tax of \$24	4	No. who pay a tax of \$32	4	No. who pay a tax of \$48	1	No. who pay a specific tax of \$60	2	No. who pay a tax of \$76	1	No. who pay a tax of \$96	1	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000
ount of taxes assessed on all the above classified merchants,																		
" " on ordinaries,																		
" " added to merchants' licenses for the privilege of selling liquors,																		
" " assessed on attorneys at law, No. 6,																		
" " on physicians,																		
" " on all other privileges, occupations and pursuits,																		
														680 00	592 00	-		
														33 81	35 85	2 04		
														36 68	25 00	-		
														161 66	139 60	-		
														\$ 912 15	782 45	2 04		

s only for the retail of ardent spirits.

Recapitulation.

		1858.	1859.	Increase.
Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.	5032 11	4967 59	-
-	-	1942 70	1892 82	-
-	-	912 15	782 45	-
-	Total.	\$ 7886 96	7642 96	-

ount of criminal charges in this county on the public treasury, \$ 523 32. Total amount of contingent expenses of courts, \$ 170 00. Total, \$ 693
 & Population for the year 1859.—Whites, 5,591. Free colored, 00. Slaves, 15. Total, 5,606.

ROANE.

REAL ESTATE.

EAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real es- tate.
..	440	334216	\$1 65	\$51782 50	\$820 00	\$2240 41
..	594	332366	1 75	617637 50	15510 00	2532 59
..	154	-	10	65855 00	7190 00	292 18
..	-	1850				

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 18 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
898	131	1104	18662	31	61	410	-	37	\$8381 00	\$163180 00	\$1431 52
1014	-	1239	18743	28	74	308	-	35	11952 00	167675 00	1635 66
116	-	135	-	-	13	-	-	2	2571 00	4495 00	114 14

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
7	6	5	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.			No. who pay a tax of \$208.
n all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	-	-	32 01
n ordinaries,	-	-	-	-	-	-	-	-	-	-	-	-	-	163 08
merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	-	-	
a attorneys' licenses at law, No. 3,	-	-	-	-	-	-	-	-	-	-	-	-	-	
n physicians, " 6,	-	-	-	-	-	-	-	-	-	-	-	-	-	1 17
n all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	-	-	
	231 33	199 32	113 32	276 40	15 00	20 00	28 63	143 35	500	77 10	82 10	504 82	196 26	

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Tax added to mer-				
chants' licenses for				
privilege of selling				
ardent spirits.				
Total tax on real estate,				
" " all personal property and subjects,	2240 41	2532 59	292 18	
" " all licenses,	1421 52	1535 66	114 14	
	618 98	504 82	-	114 18
Total.	\$ 4280 91	4573 07	292 16	

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ROANOKE.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	786	199517	\$14 27	\$2847235 00	\$123302 50	\$11882 16
.	789	190710	15 48	2951807 50	124457 50	12305 06
.	3	-	1 21	104572 50	1155 00	422 91
.	-	8817				

PERSONAL PROPERTY.

of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, bugles, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
143	172	2199	15671	261	282	580	30	1597	\$535917 00	\$929894 00	\$6882 48
150	-	22712	16225	267	268	560	33	1604	455459 00	874209 00	6609 69
7	-	3	554	0	16	20	1	7	*80458 00	48685 00	212 77

* This decrease is too much. What is the cause of it?

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.
												1858.	1859.	
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50 000.	1647 17	1543 82	-
Amount of taxes assessed on all the above classified merchants,												345 00	355 00	10 00
" " on ordinaries,												40 00	40 00	
" " added to merchants' licenses for the privilege of selling liquors,												35 60	41 00	6 00
" " assessed on attorneys at law, No. 7,												98 62	86 50	-
" " on physicians, " 13,												407 56	533 43	125 87
" " on all other privileges, occupations and pursuits,												2573 35	2599 75	141 87

only for the retail of ardent spirits.

Tax on ordinary	Tax added to mer- chant's licenses for privilege of selling ardent spirits.	1856.	1859.	Increase.
330 00		11882 15	12305 06	422 91
345 00	40 00	6982 46	6069 69	-
15 00	40 00	2573 35	2599 75	26 40
		\$ 21337 96	21574 50	236 54
		Total.		
		Total tax on real estate.		
		" " all personal property and subjects,		
		" " all license.		

Amount of criminal charges in this county on the public treasury, \$302 35. Total amount of contingent expenses of courts, \$215 00. Total, \$517 35.

ROCKBRIDGE.

REAL ESTATE.

E.A.R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1708	447776	\$ 10 66	\$ 4774415 00	\$ 445062 50	\$ 20877 91
.	1735	443857	10 79	4790655 00	449062 50	20958 47
.	27	-	13	16140 00	4000 00	80 56
.	-	3919				

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1837 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all monies, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including monies, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
2588	645	5101	35443	523	713	1577	83	2359	\$ 913329 00	\$ 1834218 00	\$ 13256 54
2570	-	5102	39409	554	744	1495	90	9283	1004576 00	1909034 00	13464 37
18	-	1	3966	31	31	82	7	-	91247 00	74816 00	207 83

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										ALL LICENSES.		Increase.	Decrease.
										1858.	1859.		
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex- cess of sales over \$50,000.			
10	8	6	7	7	7	11	2						
taxes assessed on all the above classified merchants,													
" on ordinaries,													
added to merchants' licenses for the privilege of selling liquors,													
assessed on attorneys at law, No. 14,													
" on physicians,													
" on all other privileges, occupations and pursuits,													
										3103 99	3158 67	54 68	
										367 50	425 00	57 50	
										88 25	127 87	39 62	
										179 25	219 96	40 71	
										1248 67	2123 33	874 66	
										\$ 4937 66	6054 83	1067 17	

for the retail of ardent spirits.

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		ALL LICENSES.				Increase.	Decrease
						1858.	1859.
on ordinaries.							
\$405 50						20877 91	20858 47
367 50						13256 54	13464 37
38 00						4987 66	6054 83
						\$ 39122 11	40477 67
							1355 56

Total tax on real estate,		-	-	-	-	-	-
" " all personal property and subjects,		-	-	-	-	-	-
" " all licenses,		-	-	-	-	-	-
Total.		-	-	-	-	-	-

criminal charges in this county on the public treasury, \$742 52. Total amount of contingent expenses of courts, \$204 88. Total, \$947 40.

tion for the year 1859.—Whites, 13,492. Free colored, 412. Slaves, 4,278. Total, 18,182.

ROCKINGHAM.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	2904	563909	\$13 96	\$7871727 50	\$421877 50	\$33174 42
1869,	2763	569406	13 92	7024307 50	492550 00	33387 43
Increase,	-	5587	- 4	52680 00	672 50	213 01
Decrease,	141	-				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property, whether in-
1868,	3016	151	7015	53976	645	794	2123	36	1334	\$1459049 00	\$419615 00
1869,	3988	-	7710	58432	654	770	2043	37	1289	\$1440982 00	\$278389 00
Increase,	-	-	-	4456	9	-	-	2	-	9007 00	31726 00
Decrease,	28	-	205	-	-	24	85	-	45		

No. who pay a tax of \$94.	No. who pay a tax of \$93.	No. who pay a tax of \$45.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$206.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.	Increase.	Decrease.
all the above classified merchants, ordinaries, merchants' licenses for the privilege of selling liquors, attorneys at law, No. 13, physicians, " 31, all other privileges, occupations and pursuits,										3578 01 542 92 290 00 89 00 175 75 1153 21 \$ 5528 89	3464 96 519 68 132 65 90 59 217 89 1923 36 5649 12	- - - 1 59 42 14 70 14 113 87	113 05 23 24 157 35
													293 64

Int spirits.

added to mer-
chants' licenses for
the privilege of selling
int spirits.

254 00
290 00
36 00

Recapitulation.

	1858.	1859.	Increase.	Decrease.
Total tax on real estate	33174 42	33387 43	213 01	
" " all personal property and subjects,	16432 84	16200 60	-	232 24
" " all licenses,	5828 59	5649 12	-	179 77
Total,	\$ 55426 35	55237 15	-	189 00

this county on the public treasury, \$ 522 78. Total amount of contingent expenses of courts, \$ 262 97. Total, \$ 755 75.

9.—Whites, 20,412. Free colored, 469. Slaves, 2,417. Total, 23,318.

RUSSELL.

REAL ESTATE.

EAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	740	375536	\$ 4 86	\$ 1505392 50	\$ 45150 00	\$ 6202 17
.	766	380530	3 94	1502605 00	46335 00	6195 76
.	26	4994	-	2787 50	1185 00	6 41

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1635	306	3280	45961	26	139	326	-	527	\$ 219204 00	\$ 603197 00	\$ 4772 76
1491	-	3194	49249	55	167	463	-	593	193063 00	625346 00	4372 83
144	-	86	3712	19	28	80	-	4	95551 00	*67851 00	400 43

* The value of personal property has decreased \$67,851 00.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.
	No. who pay a tax of \$30.	No. who pay a tax of \$34.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of \$30,000.	1858.	1859.	
ount of taxes assessed on all the above classified merchants,	-	-	-	-	-	3	-	-	-	-	-	930 00	915 00	-
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	-	156 67	156 67
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	-	18 00	-
" " assessed on attorneys at law, No. 3,	-	-	-	-	-	-	-	-	-	-	-	18 50	45 00	-
" " on physicians, " 9,	-	-	-	-	-	-	-	-	-	-	-	45 00	270 60	-
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	271 77	1405 27	156 67
												\$ 1265 27		

es only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.
-	86 66	-	-	6202 17	6195 76	-
-	-	-	-	4772 76	4372 33	-
-	-	-	-	1265 27	1405 27	140 00
-	86 66	-	-	\$ 12240 20	11973 36	-
Total,				-	-	-

ount of criminal charges in this county on the public treasury, \$ 399 52. Total amount of contingent expenses of courts, \$180 00. Total, \$ 57
 Population for the year 1859.—Whites, 7,827. Free colored, 82. Slaves, 980. Total, 8,889.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1185	450033	\$ 2 73	\$ 1226967 50	13560 00	\$ 4960 19
1192	445381	2 77	1233765 00	15150 00	4995 02
7	-	4	4707 50	2590 00	29 43
-					
-					
-					
-					
B.					

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned defendant for non-payment of capitation tax for 1857 only.	No. of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not and the capitation tax on whites, slaves and free negroes.
74	3199	42167	34	118	538	3	320	\$ 178558 00	\$ 597319 00	\$ 4233 28
54	3848	53229	32	162	550	1	324	176545 00	613248 00	4504 90
69	119	11072	-	44	24	1	4	-	16929 00	271 69

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		
										1888.	1889.	Decrease.
4	No. who pay a tax of \$30.	5	No. who pay a tax of \$31.	6	No. who pay a tax of \$32.	7	No. who pay a tax of \$33.	8	No. who pay a tax of \$34.	No. who pay a tax of \$35.	No. who pay a tax of \$36.	No. who pay a tax of \$37.
d on all the above classified merchants,												
on ordinarys,												
on merchants' licenses,												
on attorneys at law, No. 5,												
on physicians, No. 6,												
on all other privileges, occupations and pursuits,												
Total tax on real estate,										735 62	865 00	129 38
" " all personal property and subjects,										34 00	36 00	2 00
" " all licenses,										53 33	48 55	-
Total,										382 00	382 50	50
Total tax on real estate,										\$ 1204 95	1332 05	131 88
" " all personal property and subjects,												
" " all licenses,												
Total,										4966 19	4995 62	29 43
County on the public treasury										4233 28	4504 90	271 62
Whites, 10,647										1204 95	1204 95	0 00

SHENANDOAH.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	2590	328822	\$12 61	\$4146502 50	\$327117 50	\$17894 48
1859,	2370	322570	12 89	4157940 00	329120 00	17948 24
Increase,	-	-	28	11437 50	2002 50	53 76
Decrease,	320	6252				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1837 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
1858,	2678	430	4704	29260	359	493	1813	27	480	\$745311 00	\$1473020 00	\$87
1859,	2776	-	4541	33104	345	606	1810	31	490	714100 00	1442937 00	87
Increase,	98	-	163	3844	14	113	3	4	10	31211 00	30083 00	
Decrease,	-	-	-	-	-	-	-	-	-	-	-	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.	
Amount of taxes assessed on all the above classified merchants,	18	1	1	14	7	10	1	1				2258 33	2268 62	10 29
" " on ordinaries,												478 34	409 51	-
" " added to merchants' licenses for the privilege of selling liquors,												40 00	338 34	298 34
" " assessed on attorneys at law, No. 2,												10 00	17 93	7 93
" " on physicians,												106 00	49 58	-
" " on all other privileges, occupations and pursuits,												579 33	482 42	-
												\$ 3472 00	3566 40	316 56

Recapitulation.

<i>only for the retail of ardent spirits.</i>				1858.	1859.	Increase.
Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.					
\$ 834 34	80 00	Total tax on real estate,		17894 48	17948 24	63 76
478 34	40 00	" " all personal property and subjects,		8794 21	8720 41	-
		" " all licenses,		3472 00	3566 40	94 40
356 00	40 00	Total.		\$ 30160 69	30235 05	74 36

unt of criminal charges in this county on the public treasury, \$ 120 08. Total amount of contingent expenses of courts, \$ 312 00. Total, \$ 435 44.

Population for the year 1859.—Whites, 14,555. Free colored, 310. Slaves, 918. Total, 15,783.

SMYTH.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
1858,	1087	360555	\$ 6 39	\$2304067 50	\$49220 00	\$9413 15
1859,	1118	396601	5 79	2257840 00	48920 00	9387 12
Increase,	31	36046	60	6207 50	300 00	26 03
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and dogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is fixed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-
-	1293	330	2710	24337	76	184	568	11	587	\$108735 00	\$498430 00	\$
-	1284	-	2649	24017	77	185	556	10	491	120020 00	514125 00	-
-	-	-	61	-	1	-	-	1	33	14285 00	15096 00	-
-	9	-	-	320	-	-	12	-	-	-	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.			
	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.	Increase.	Decrease.
all the above classified merchants, ordinaries, merchants' licenses for the privilege of selling liquors, attorneys at law, No. 4, physicians, all other privileges, occupations and pursuits,	1	1	5	2	2	1					685 00	794 00	109 00	
											80 00	105 00	25 00	
											30 00	15 75	-	14 25
											33 33	25 00	-	8 33
											155 00	283 00	128 00	
											\$ 983 33	1222 75	232 00	22 58

Recapitulation.														
										1858.	1859.	Increase.	Decrease.	
Total tax on real estate,										9413 15	9387 12	-	26 03	
" " all personal property and subjects,										3787 93	3727 20	-	60 73	
" " all licenses,										983 33	1222 75	239 42		
Total,										\$14184 41	14337 07	152 66		

n this county on the public treasury, \$ 237 40. Total amount of contingent expenses of courts, \$ 330 00. Total, \$567 40.
 859.—Whites, 6,741. Free colored, 120. Slaves, 926. Total, 7,787.

SOUTHAMPTON.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	1084	3689.39	4 02	1485985 00	14525 00	6002 04
1869,	1075	3607.99	4 89	1500170 00	15195 00	6061 46
Increase,	11	-	87	14185 00	670 00	59 42
Decrease,	-	2140				

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities, solvent bonds, mortgages and liquidated claims.	Aggregate val. of all personal property, whether taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded, money, solvent bonds, etc., which is exempt from taxation, in- sonal property not ex- cluded from taxation.
1868,	1206	117	2134	40917	517	279	314	33	3197	642078 00	1203953 00	1203953 00
1869,	1974	-	2403	39419	563	330	340	34	3201	683102 00	1271010 00	1271010 00
Increase,	68	-	269	-	36	51	26	1	4	41024 00	67067 00	67067 00
Decrease,	-	-	-	9498								

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.														
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on ex- cess of sales over \$50,000.	TOTAL TAX ASSESSED ON ALL LICENSES.	Increase.	Decrease.	
7	1	1	5	3	4	8	3	4	4	1				
on all the above classified merchants,														
on ordinaries,														
merchants' licenses for the privilege of selling liquors,														
on attorneys at law, No. 3,														
on physicians, " 16,														
on all other privileges, occupations and pursuits,														
											1522 00	1302 00		220 00
											227 50	304 16	-	76 66
											180 00	206 67	26 67	
											23 00	27 50	4 50	
											102 50	134 85	32 35	
											201 00	65 00	-	136 00
\$ 2256 00											2040 18	140 18		356 00

Recapitulation.

Recapitulation.									
		1858.		1859.		Increase.		Decrease.	
		-		-					
Total tax on real estate,		6002 04		6061 46		59 42			
" " all personal property and subjects,		10206 78		10850 28		643 50			
" " all licenses,		2256 00		2040 18		-		215 82	
Total,		\$ 18464 82		18951 92		487 10			
Tax added to mer-									
chants' licenses for									
privilege of selling									
ardent spirits.									
265 00									
180 00									
85 60									

es in this county on the public treasury, \$ 937 86. Total amount of contingent expenses of courts, \$ 208 00. Total, \$ 1145 86.
 ar 1859.—Whites, 6,688. Free colored, 1,989. Slaves, 6,102. Total, 14,779.

SPOTSYLVANIA.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all name to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real es- tate.
.	1384	255842	\$ 9 18	\$ 237740 00	\$ 1291455 00	\$ 14675 58
.	1285	255366	9 66	2368020 00	1297680 00	14665 20
.	109	-	48	-	6225 00	-
.	-	3477	-	8820 00	-	10 38

PERSONAL PROPERTY.

Manufactures over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned for non-pay-ment of capitation tax for 1837 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and journey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not ex-empt from taxation, in-clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
554	460	2579	202302	683	697	848	123	4253	\$ 1023312 00	\$ 1721372 00	\$ 16131 88
564	-	2684	18040	685	693	849	120	4205	1021304 00	1722333 00	16568 97
10	-	295	-	2	-	1	6	-	-	991 00	427 09
			1656	-	4	-	-	48	4008 00	-	-

ALL LICENSES.

[illegible]

ardent spirits.

	1858.	1859.	Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling brand spirits.	-	-	-	-
1309 72	-	14665 20	-	10 38
232 95	-	16558 97	427 09	-
	-	8649 84	73 20	-
1086 77	-	\$ 39384 10	469 91	-
Total.	-			

in this county on the public treasury, \$ 346 03. Total amount of contingent expenses of courts, \$ 351 50. Total, \$ 697 53.

859.—Whites, 8,158. Free colored, 581. Slaves, 7,894. Total, 16,623.

STAFFORD.

REAL ESTATE.

A.R.	No. of persons and boats owned by and less owners of boats to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands including buildings.	Aggregate value of lands, including build- ings.	Total tax on real es- tate.
.	013	109047	\$ 0 59	\$ 1020535 00	\$ 74935 00	\$ 67792 28
.	030	168650	9 03	1026143 50	76335 00	6905 91
.	046	3	-	5507 50	400 00	23 63

PERSONAL PROPERTY.

Substantials over 21 yrs. of age, and exempt from inclosure.	No. of whites males over 21 yrs. of age, returned delinquent for non pay- ment of capitation tax for 1852 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, baysies, gigs, carryalls, coaches and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and organs.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
1024	244	1731	14097	100	188	439	29	1719	\$ 243950 00	\$ 539040 00	\$ 53918 47
1026	-	1774	13618	194	170	406	30	1653	198447 50	486428 00	6440 09
74	-	53	-	4	-	-	9	-	-	-	*631 61
-	-	-	869	-	18	26	-	60	455079 00	53619 00	

the addition of \$203 49 collateral inheritance tax, and a large increase in the interest on public bonds, which are not included in aggregate values.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSEES.			Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$80.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on sales over \$50 000.	1858.	1859.		
12	-	1	1	1	-	1	-	-	-	-	457 26	572 99	115 73	
sed on all the above classified merchants,										on ordinaries,	90 01	166 67	76 66	
d to merchants' licenses for the privilege of selling liquors,										sed on attorneys at law, No. 4.	119 17	120 00	83	
on physicians,										on all other privileges, occupations and pursuits,	20 00	15 00	-	5 00
											48 75	45 00	-	3 75
											75 00	124 00	49 00	
											\$ 810 19	1043 66	242 92	8 75

if of ardent spirits.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " .. all personal property and subjects, " .. all licenses, Total,				1858.	1859.	Increase.	Decrease.
474 19		-	-	-	6752 28	6805 91	23 63		
119 17		-	-	-	5908 47	6440 08	531 61		
		-	-	-	810 19	1043 66	233 47		
355 02		-	-	-	\$ 13500 94	14289 65	788 71		

arges in this county on the public treasury, \$ 36 45. Total amount of contingent expenses of courts, \$ 137 00. Total, \$ 173 45.
 year 1859.—Whites, 5,761. Free colored, 317. Slaves, 3,100. Total, 9,181.

STAFFORD.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and jobs, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including buildings.	Total tax on real estate.
1850,	913	168947	\$ 9 59	\$ 1620635 00	\$ 74935 00	\$ 6782 28
1850,	939	168950	9 62	1626142 50	75335 00	6801 91
Increase,	26	3	-	5507 50	400 00	23 63
Decrease,						

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
1850,	1024	244	1721	14687	190	188	433	29	1719	\$ 243950 00	\$ 539040 00	\$ 51
1850,	1098	-	1774	13818	194	170	406	30	1653	198447 50	486428 00	64
Increase,	74	-	53	-	4	-	-	2	-	-	-	-
Decrease,	-	-	-	869	-	16	26	-	66	45502 50	53612 00	-

increase in tax arises from the addition of \$308 49 collateral inheritance tax, and a large increase in the interest on public bonds, which are not included in aggregate values.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50 000.	1858.	1859.			
12	-	1	1	1	-	1	-	-	-	-	457 26	572 99	115 73		
assessed on all the above classified merchants, on ordinaries,											-	90 01	166 67	76 66	
ed to merchants' licenses for the privilege of selling liquors,											-	119 17	120 00	83	
assessed on attorneys at law, No. 4.											-	20 00	15 00	-	5 60
on physicians,											-	48 75	45 00	-	3 75
on all other privileges, occupations and pursuits,											-	75 00	124 00	49 00	
											\$ 810 19	1043 66	242 92	8 75	

ail of ardent spirits.

Receptation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.		1859.		Increase.	Decrease.
0	474 19	6752 28	6805 91	23 63			
1	119 17	5908 47	6440 08	531 61			
2	355 02	810 19	1043 66	233 47			
		\$ 13500 94	14289 65	788 71			

barges in this county on the public treasury \$ 36 45. Total amount of contingent expenses of courts, \$ 137 00. Total, \$ 173 45.
 e year 1859.—Whites, 5,761. Free colored, 317. Slaves, 3,100. Total, 9,181.

SURRY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, amount of all persons who bear the same name to be the same.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including buildings.	Total tax on real estate.
1858.	633	158884	\$5 42	\$860487 50	\$895 00	\$3445 53
1859.	637	158712	5 46	867242 50	895 00	3472 55
Increase.	4	-	04	6755 00	-	27 02
Decrease.	-	172	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white males of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned subsequent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, mortgages and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
.	511	80	1081	10103	273	191	215	22	1617	\$162234 00	\$37414 00	\$4
.	519	-	1026	10580	278	216	239	20	1672	145416 43	345140 43	41
.	1	-	65	477	5	25	14	2	45	10861 57	30814 57	1

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$33	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000	1858.	1859.			
-	11	3	4	3	5	1					846 64	815 33	-	31 31	
assessed on all the above classified merchants,											45 00	40 00	-	5 00	
" on ordinaries,											44 10	-	-	44 10	
added to merchants' licenses for the privilege of selling liquors,											5 00	5 00	-		
assessed on attorneys at law, No. 1,											63 04	70 45	7 41		
" on physicians,											10 83	40 00	29 17		
" on all other privileges, occupations and pursuits,											\$ 1014 61	970 78	36 54	80 41	

a retail of ardent spirits.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " " all personal property and subjects, " " all licensees, Total.		1858.	1859.	Increase.	Decrease.
ordinaries.							
-	650 00	-	-	3445 53	3472 55	27 02	127 22
45 00	44 10	-	-	4347 13	4219 91	-	43 83
45 00		-	-	1014 61	970 78	-	
-	605 90			\$ 8807 27	8653 24	-	144 03

iminal charges, in this county, on the public treasury, \$255 10. Total amount of contingent expenses of courts, \$187. Total, \$442 10.

for the year 1859. — Whites, 2,698. Free colored, 1,929. Slaves, 2,947. Total, 6,864.

SURRY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, amounting all who bear the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	633	156884	\$5 42	\$860487 50	\$895 00	\$3445 53
1859,	657	158712	5 46	867242 50	895 00	3472 55
Increase,	24	-	04	6755 00	-	27 02
Decrease,	-	172	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male laborers over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- \$ 4
.	511	80	1081	10103	213	191	215	92	1617	\$ 102214 00	\$ 37414 00	\$ 4
.	512	-	1026	10580	278	216	239	20	1672	145416 43	345140 43	\$ 4
.	1	-	-	477	5	25	14	9	45	10881 57	30814 57	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.		Decrease.	
										1896.	1895.				
										846 64	45 10	44 10	815 33	40	
										</					

SUSSEX.

REAL ESTATE.

AR.	No. of persons and firms, owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of lands charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	844	292241	\$ 3 59	\$ 1051445 00	-	\$ 4905 88
.	831	276911	4 18	1054895 00	-	4219 58
.	-	-	59	3450 00	-	13 70
.	13	16330	-	-	-	-

PERSONAL PROPERTY.

Substantials over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches, and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, annuities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
703	62	1615	20306	494	285	258	58	3681	\$ 405896 00	\$ 780437 00	\$ 8980 86
622	-	1790	24363	492	286	195	60	3563	409050 00	773708 00	8149 07
21	-	25	1943	-	3	63	2	118	3104 00	8681 00	130 89

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		
										1858.	1859.	Decrease.

ardent spirits.

Tax added to merchants' licenses for privilege of selling ardent spirits.

84 50
86 00
1 50

Recapitulation.

			1858.	1859.	Increase.	Decrease.
Total tax on real estate,			4205 88	4219 58	13 70	
" " all personal property and subjects,			8280 86	8149 97	-	130 89
" " all licenses,			1047 73	1163 42	115 69	
Total.			\$ 13534 47	13532 97	-	1 50

ges in this county on the public treasury, \$ 35 16. Total amount of contingent expenses of courts, \$165. Total, \$ 200 16.
 1859—Whites, 3,580. Free colored, 768. Slaves, 6,680. Total, 11,028.

TAYLOR.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	900	103138	\$ 10 41	\$ 1126562 50	\$ 117305 00	\$ 4975 47
1859,	980	106839	10 41	1112587 50	134505 00	4988 37
Increase,	80	-	-	-	17200 00	12 90
Decrease,	-	1289	-	13875 00	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. taxables from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or
•	1322	287	1825	15784	52	217	530	5	92	\$ 84955 00	\$ 348160 00	\$ 21
•	1376	-	1776	16181	73	263	608	9	73	82445 00	359285 00	21
•	53	-	397	-	21	46	78	4	-	-	11125 00	-
•	-	-	49	-	-	-	-	-	19	2510 00	-	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
										1858.	1859.			
No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1087 86	1127 18	39 30	98 34	
6	7	4	1	1						703 33	604 99	-		
all the above classified merchants, ordinaries,										30 00	63 33	33 33		
merchants' licenses for the privilege of selling liquors,										10 00	15 00	5 00		
attorneys at law, No. 2,										48 50	36 00	-		12 50
physicians, " 9,										433 33	268 00	-		165 33
all other privileges, occupations and pursuits,														
										\$ 2313 04	2114 50	77 63		276 17

Redent spirits.

tax added to mer-
chants' licenses for
privilege of selling
redent spirits.

30 00
30 00

Recapitulation.

					1858.	1859.	Increase.	Decrease.
Total tax on real estate.					4975 47	4988 37	12 90	
" " all personal property and subjects,					2612 34	2652 74	40 40	
" " all licenses,					2313 04	2114 50	-	198 54
Total.					\$ 9910 85	9755 61	-	145 24

30 00	is added to mar-
30 00	chants' licenses for
	privilege of selling
	ident spirits.

n this county on the public treasury, \$ 101 51. Total amount of contingent expenses of courts, \$204 98. Total, \$306 49.
1859.—Whites, 7,218. Free colored, 76. Slaves, 137. Total, 7,431.

T A Z E W E L L .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	1506	2175700	\$ 00 99	\$ 2175360 00	\$ 63945 00	\$ 8956 82
-	967	623307	3 13	1953700 00	68030 00	8087 16
-	-	-	2 14	-	4245 00	-
-	539	1552393	-	221660 00	-	869 66

The decrease in the number of acres in this county is caused by the formation of McDowell and Buchanan counties.

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned for 1857 only.	No. of white males over 21 yrs. of age, not exempt from taxation.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, money, and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slave and free negroes.
2101	481	481	3960	48990	85	161	751	7	636	\$ 101974 00	\$ 658035 00	\$ 6196 25
1675	-	-	3983	40468	88	153	695	6	644	100000 00	668784 00	4512 83
426	-	-	567	8524	3	8	53	1	22	1065 00	90151 00	683 48

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.			
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208	No. who pay a tax on excess of sales over \$50,000	1858.	1859.	Increase.	Decrease.
3	1	1	8	11	1	1	-	-	-	-	1198 01	1312 47	114 46	166 21
ed on all the above classified merchants, on ordinaries,											440 00	273 79	-	-
d to merchants' licenses for the privilege of selling liquors,											-	40 00	40 00	-
ed on attorneys at law, No. 6.											33 00	28 00	-	5 00
on physicians, " 12.											57 50	51 00	-	6 50
on all other privileges, occupations and pursuits,											174 60	345 32	170 72	-
											\$1903 11	2050 58	325 18	177 71

of ardent spirits.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		Total tax on real estate.				all personal property and subjects,				all licensees,				Total.			

arges in this county on the public treasury, \$204 66. Total amount of contingent expenses of courts, \$155. Total, \$359 66.
 year 1859.—Whites, 8,794. Free colored, 50. Slaves, 1,207. Total, 10,051.

TUCKER.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all same to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots includ'g build-ings.	Total tax on real es-tate.
..	253	318690	\$ 1 18	\$ 375830 00	..	\$ 1503 32
..	259	341446	1 11	378745 00	1 1 1	1514 98
..	6	22756	-	2915 00	..	11 86

PERSONAL PROPERTY.

Inhabitants over 21 yrs. taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 13 years of age.	Aggregate amount of all securities and liquidated money, solvent bonds, claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-clud'g money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
241	18	450	5147	1 1 to 2	23	105	1	20	\$ 9796 00	\$ 67652 00	\$ 493 10
252	1	466	5602	1 1 to 2	23	110	1	18	10200 00	70855 00	512 53
11	1	16	455	1 1 to 2	23	5	1	2	404 00	3203 00	19 43

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.	
										1858.	1859.
										Increase.	

TYLER.

REAL ESTATE.

LR.	No. of persons and firms owning lands and lots, assuming name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1000	229336	\$ 3 74	\$ 859005 00	\$ 57592 50	\$ 3662 39
.	960	221601	3 84	851840 00	58977 50	3643 27
.	-	-	10	-	1385 00	-
.	40	7735	-	6165 00	-	19 12

PERSONAL PROPERTY.

of age, not exempt from taxation,	No of white males over 21 yrs of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches, and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including moneys, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
131	91	1645	17351	41	135	588	3	9	\$ 78388 00	\$ 305047 00	\$ 2149 77
160	-	1712	19666	43	153	609	3	11	73871 00	313109 00	2205 98
29	-	67	2315	2	18	21	1	2	-	8062 00	56 21
									4517 00		

**TOTAL TAX ASSESSED ON
ALL LICENSES.**

[illegible]

uses only for the retail of ardent spirits.

	Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.
-	\$ 170 92	
-	130 00	70 00
-	-	70 00
-	40 92	

amount of criminal charges in this county on the public treasury, \$192 15. Total amount of contingent expenses of courts, \$200 00. Total, \$392 15.

UPSHUR.

REAL ESTATE.

No. of persons and firms owning lands and lots, as well as all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
951	654524	\$1 93	\$ 1266722 50	\$ 42895 00	\$ 5233 47
907	643446	1 92	1235897 50	45720 00	5126 47
44	11078	1	30895 00	2825 00	112 00

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and dogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all mortgages, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not ex-empt from taxation, includ'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
192	1641	17642	67	125	435	2	99	\$ 58116 00	\$ 335693 00	\$ 2433 47
-	1715	18697	69	143	479	3	50	64641 00	353166 00	2545 00
-	74	457	23	23	44	1	13	6523 00	17063 00	111 62

[illegible]

... of ardent sinners. ||

**Tax added to mer-
chants' licenses for
privilege of selling
ardent spirits.**

Recapitulation.

" " real estate,
" " all personal property and all;
" " all licensees,

Subjects,	1859.	Increase.
Total.	5238 47 2433 47 814 75	5126 47 2545 09 912 26
	\$ 2426 69	111 62 97 51
		97 13

in this county on the public treasury, \$ 124 60. Total amount of contingent expenses of courts, \$ 214 12. Total, \$ 338 72.

59.—Whites, 6,535. Free colored, 19. Slaves, 143. Total, 6,697.

WARREN.

REAL ESTATE.

YEAR.	No. of persons and arms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	573	142236	\$ 13 30	\$ 1992187 50	\$ 80350 00	\$ 8280 15
.	574	144143	13 90	2002970 00	79675 00	8331 38
.	1	1907	60	10782 50	-	41 23
e,	-	-	-	-	475 00	-

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities, solvent bonds, claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
858	169	1804	13236	103	174	455	34	835	\$ 235485 00	\$ 519809 00	\$ 3850 72
880	-	1784	13902	97	172	454	33	814	335753 00	532140 00	4416 23
32	-	-	626	-	-	-	2	-	-	13237 00	565 51

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
												1888.	1889.		
1.	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	857 31	849 56	7	
												211 45	217 50	6 05	
Amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	193 66	42 20	151	
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	21 50	15 00	6	
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	41 00	40 00	1	
" " assessed on attorneys at law, No. 3,	-	-	-	-	-	-	-	-	-	-	-	228 22	803 71	575 49	
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-				
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-				
												\$ 1553 14	1967 97	581 54	
														166	

only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate, " " all personal property and subjects, " " all licenses,			1888.	1889.	Increase.	Decrease
\$ 212 97		193 66		Total.			8290 15	8331 38	41 23	
211 45		193 66					3850 72	4416 23	565 51	
-		-					1553 14	1967 97	414 83	
-		-					\$ 13694 01	14715 58	1021 57	

Amount of criminal charges in this county on the public treasury, \$69 20. Total amount of contingent expenses of courts, \$242 00. Total, \$311 20.

Population for the year 1889.—Whites, 4,620. Free colored, 228. Slaves, 1,526. Total, 6,374.

WARWICK.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	134	42709	\$ 10 52	\$ 449160 00	- - -	\$ 1796 64
1869,	139	42458	10 60	453027 50	- - -	1812 11
Increase,	5	-	08	3867 50	- - -	15 47
Decrease.	-	251	-	-	-	-

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1855 only.	Number of horses, mules, asses and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches, and ferry wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
147	23	355	5019	100	53	62	5	591	\$ 22725 00	\$ 84076 00	\$ 1124 12
146	-	348	4828	93	43	53	5	573	\$ 11150 00	77648 00	1133 00
-	-	7	191	7	5	9	-	12	1675 00	7328 00	40 03

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.	Deer.
												1858.	1859.		
	No. who pay a tax of \$20.	No. who pay a tax of \$21.	No. who pay a tax of \$22.	No. who pay a tax of \$32.	No. who pay a tax of \$43.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$200.	220 33	161 33	-	1
ount of taxes assessed on all the above classified merchants,												33 33	-	-	1
" " on ordinaries,												375 67	35 00	-	3
" " added to merchants' licenses for the privilege of selling liquors,												15 00	10 00	-	
" " assessed on attorneys at law, No. 3.												34 00	32 00	-	
" " on physicians,														-	
" " on all other privileges, occupations and pursuits,														-	
												\$ 688 33	23+ 33	-	4

as only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Deer.
	\$ 33 33			1796 64	1812 11	15 47	
	33 33	375 67		11+2 12	1133 09	-	
		375 67		688 33	236 33	-	
			Total.	\$ 3467 00	31+3 53	-	

nesses of criminal charges in this county on the public treasury, \$ 000 00. Total amount of contingent expenses of courts, \$ 102 00. Total, \$ 102 and Population for the year 1859.—Whites, 766. Free colored, 44. Slaves, 1,074. Total, 1,884.

WASHINGTON.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	1898	388127	\$10 16	\$3948192 50	\$347715 00	\$17183 63
1859,	1750	383603	10 06	3995132 50	360765 00	17423 59
Increase,	52	-	-	46940 00	13050 00	239 96
Decrease,	-	4524	11			

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not.
.	2531	504	5166	32567	169	344	1027	36	1308	\$495846 00	\$123636 00	\$91
.	2640	-	4927	45432	173	351	1051	38	1311	499085 00	1238430 00	00
.	109	-	-	12865	14	7	24	2	3	4179 00	12074 00	00
.	-	-	239	-	-	-	-	-	-	-	-	-

The decrease in the tax on personal property, whilst there is an increase in the aggregates of same, arises from the fact that there is included in the revenue for 1858 a collateral of \$880 14, which is not charged for the year 1859.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.			
4	2	5	8	11	4	3	1	2	1		2434 00	2634 10	400 10		
on all the above classified merchants,											488 40	526 25	37 85		
on ordinaries,											172 70	177 00	4 30		
on merchants' licenses for the privilege of selling liquors,											71 00	96 00	25 00		
on attorneys at law, No. 9,											133 00	137 00	4 00		
on physicians,											544 20	771 20	227 00		
on all other privileges, occupations and pursuits,											\$ 3843 30	4541 55	698 25		

of ardent spirits.

Tax added to merchants' licenses for privilege of selling ardent spirits.		Recapitulation.		Increase.	Decrease.
		1858.	1859.		
\$ 112 25		17183 63	17423 59	239 96	
172 70		9105 99	9069 29	-	36 70
60 45		3843 30	4541 55	698 25	
	Total.	\$ 30132 92	31034 43	901 51	

ges in this county on the public treasury, \$ 304 80. Total amount of contingent expenses of courts, \$442 00. Total, \$ 746 80.
 year 1859.—Whites, 13,860. Free colored, 165. Slaves, 2,458. Total, 16,483.

W A Y N E .

REAL ESTATE.

E.A.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	798	317680	\$ 3 04	\$ 963967 50	\$ 16105 00	\$ 3928 29
.	826	311953	3 21	1003015 00	24105 00	4108 48
.	28	-	17	37047 50	8000 00	180 19
.	-	5707				

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, mares and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, rigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per-sonal property not ex-empt from taxation, in-cludg money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
1163	1609	26405	14	132	474	1	88	\$ 117694 00	\$ 409861 00	\$ 9700 21
1210	1602	24367	20	130	469	2	79	103492 00	380747 00	3012 34
47	-	-	6	-	-	1	9	19209 00	29114 00	67 87

[illegible]

No. of persons and firms owning lands and lots, assuming all name to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
546	146614	\$11 29	\$1656142 50	\$3000 00	\$6924 57
564	145685	11 35	1651110 00	\$3000 00	6616 44
18	-	06	5032 50	3000 00	8 13

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1858 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including property in bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
1330	11746	11746	274	123	157	32	2082	\$96910 00	\$325377 00	\$4593 70
1317	12540	12540	974	145	165	28	2069	96270 00	310990 00	4645 31
17	754	754	-	9	8	4	14	330 00	8387 00	48 39

[illegible]

... only for the retail of ardent spirits.

[illegible]

amount of criminal charges in this county on the public treasury, \$93 20. Total amount of contingent expenses of courts, \$173 00. Total, \$266 20.

WETZEL.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	783	242284	3 43	\$819817 50	\$32620 00	\$3409 75
1869,	846	245130	3 36	829037 50	32747 50	3449 74
Increase,	63	2846	- 12	9870 00	127 50	39 99
Decrease,	-	-	-	-	-	-

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation
1868	1198	141	1380	14352	11	111	545	1	9	\$43965 00	\$204777 00	\$173
1869	1183	-	1399	16076	16	108	509	1	9	42051 00	203079 00	177
1868	55	-	39	1724	5	3	4	-	-	1914 00	1698 00	3

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.			
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76	No. who pay a tax of \$96	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$308	No. who pay a tax on ex-cess of sales over \$50,000.	1858.	1859.	Increase.	Decrease.
21			3								535 82	356 00	-	179 82
											376 66	333 33	-	43 33
											6 00	4 32	-	1 68
											10 00	10 00		
											10 00	31 00	21 00	
											79 00	80 00	1 00	
											\$ 1017 48	\$14 65	92 00	924 83

Recapitulation.

		1858.	1859.	Increase.	Decrease.
Tax added to merchants' licenses for privilege of selling ardent spirits.					
	100 00				
	6 00				
	94 00				
Total tax on real estate,	-	3409 75	3449 74	39 99	
“ “ all personal property and subjects,	-	1738 85	1772 02	33 17	
“ “ all licenses,	-	1017 48	814 65	-	202 83
Total.	-	\$ 6166 08	6036 41	-	129 67

charges in this county on the public treasury, \$ 377 59. Total amount of contingent expenses of courts, \$ 253 50. Total, \$ 631 09.

W I R T .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	564	922253	\$ 2 16	\$ 481417 50	\$ 316900 00	\$ 2052 43
.	446	219335	2 20	483105 00	31560 00	2058 86
.	-	-	04	1687 50	-	6 23
.	119	2928	-	-	130 00	-

PERSONAL PROPERTY.

Total No. of white male taxables over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
630	83	732	9489	24	50	248	1	18	\$ 23108 00	\$ 108484 00	\$ 965 59
668	-	734	7589	23	51	248	-	18	23240 00	108635 00	985 13
38	-	-	-	1	-	-	-	-	-	-	29 54
-	-	8	1907	-	-	-	-	-	858 00	840 00	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$30.	No. who pay a tax of \$34.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excesses of sales over \$50,000.	1858.	1859.		
on all the above classified merchants,											254 00	240 84	-	13 16
on ordinaries,											109 98	30 00	-	79 98
to merchants' licenses for the privilege of selling liquors,											5 00	5 00		
d on attorneys at law, No. 1,											15 00	15 00		
on physicians, " 3,											48 75	67 08	18 33	
on all other privileges, occupations and pursuits,											\$ 432 73	357 92	18 33	93 14

of ardent spirits.

Recapitulation.

Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.		Decrease.	
Total tax on real estate,		2052 43	2058 66	6 23			
" " all personal property and subjects,		965 59	995 13	29 54			
" " all licenses,		432 73	357 92	-		74 81	
Total,		\$ 3450 75	3411 71	-		39 04	

arges in this county on the public treasury, \$ 68 60. Total amount of contingent expenses of courts, \$ 145 00. Total, \$ 213 60.
 year 1859.—Whites, 3,507. Free colored, 00. Slaves, 33. Total, 3,540.

W I S E .

REAL ESTATE.

R.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lands, includ'g buildings.	Total tax on real estate.
.	279	752799	\$ 0 81	\$ 461522 50		\$ 1846 09
.	315	598074	73	438830 00		1755 28
.	36	-	12	22702 50		90 81
.	-	154725	-			

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not ex-empt from taxation, in-clud'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
11	932	13003	5	60	206	-	25	\$ 30004 00	\$ 164888 00	\$ 1309 60
01	861	13362	8	49	190	-	20	18344 00	14603 00	1183 39
10	81	-	3	11	16	-	5	11780 00	19085 00	86 21

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
No. who pay a tax of \$30.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50 000.	1858.	1859.			
		4	2	2							357 50	393 62	36 12		
assessed on all the above classified merchants,															
on ordinaries,															
ed to merchants' licenses for the privilege of selling liquors,															
assessed on attorneys at law, No. 0.															
on physicians,											5 00	15 00	10 00		
on all other privileges, occupations and pursuits,											60 71	15 00	-	45 71	
											\$ 423 21	423 62	46 12	45 71	

Recapitulation.

Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
0	Total tax on real estate,	1846 09	1755 23	-	90 81
	" " all personal property and subjects,	1269 60	1183 30	-	86 21
	" " all licenses,	423 21	423 62	0 41	
0	Total.	\$ 3538 90	3362 29	-	176 61

charges, in this county on the public treasury, \$ 409 18. Total amount of contingent expenses of courts, \$ 170 00. Total, \$579 18.
 is year 1859.—Whites, 3,680. Free colored, 19. Slaves, 38. Total, 3,737.

this county we have for the year 1858 two commissioners of revenue, and for the year 1859 only one, who assumes to act for the whole county.

W I S E .

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1868,	279	752799	\$ 0 61	\$ 461522 50		\$ 1846 09
1869,	315	598074	73	438820 00		1755 28
Increase,	36	-	12			
Decrease,	-	154725	-	22702 50		90 81

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax.
1868,	711	43	932	13903	5	60	206	-	25	\$ 30064 00	\$ 164598 00
1869,	701	-	851	18362	8	49	190	-	20	18344 00	144603 00
Increase,	-	-	81	4367	3	11	16	-	5		19986 00
Decrease,	10	-	-	-	-	-	-	-	-		

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSEES.			Increase.	Decrease.
a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$500.	1858.	1859.		
2	1	4	2	2							357 50	393 62	30 12	
n all the above classified merchants, - - - - -														
n ordinarys, - - - - -														
n merchants' licenses for the privilege of selling liquors, - - - - -														
n attorneys at law, No. 0, - - - - -														
n physicians, " 1, - - - - -														
n all other privileges, occupations and pursuits, - - - - -														
											5 00	15 00	10 00	45 71
											60 71	15 00	-	
											\$ 423 21	423 62	46 12	45 71

Recapitulation.

					1858.	1859.	Increase.	Decrease.
<i>ardent spirits.</i>								
Tax added to mer-								
chants' licenses for								
privilege of selling								
ardent spirits.								
Total tax on real estate,					1846 09	1755 28	-	90 81
" " all personal property and subjects,					1269 60	1183 30	-	86 21
" " all licenses,					423 21	423 62	0 41	
Total.					\$ 3538 90	3362 29	-	176 61

in this county on the public treasury, \$ 409 18. Total amount of contingent expenses of courts, \$ 170 00. Total, \$579 18. 1859.—Whites, 3,680. Free colored, 19. Slaves, 38. Total, 3,737.

ity we have for the year 1858 two commissioners of revenue, and for the year 1859 only one, who assumes to act for the whole county.

WOOD.

REAL ESTATE.

No. of persons and arms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
1595	250009	\$ 7 28	\$ 1820237 50	\$ 642072 50	\$ 9849 24
1737	202482	7 09	1863953 50	653812 50	10067 06
142	12678	- 19	42715 00	11740 00	217 83

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1837 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
539	2197	23517	196	434	1081	32	103	\$ 191100 00	\$ 620115 00	\$ 4710 06
-	9310	31385	931	487	1201	36	88	807338 00	638250 00	5061 72
-	113	-	35	63	120	4	15	10238 00	9135 00	351 66

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSEES.		Increase.	Decrease.
No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$206.	No. who pay a tax on ex-cess of sales over \$50,000.	1858.	1859.			
							1			2703 50	2658 69	-	44 81	
										1572 07	1598 23	24 16		
										846 06	515 44	-		
										80 00	70 50	-	330 62	
										59 50	74 00	14 50	9 50	
										521 70	641 01	119 31		
										\$ 5782 83	5555 87	157 97	364 93	

Recapitulation.														
										1858.	1859.	Increase.	Decrease.	
Total tax on real estate,										9849 24	10067 05	217 82		
" " all personal property and subjects,										4710 06	5081 72	351 66		
" " all licenses,										5792 83	5555 87	-	226 96	
Total,										\$ 20349 13	20684 65	342 52		

Total tax on real estate, 9849 24
 " " all personal property and subjects, 4710 06
 " " all licenses, 5782 83
 Total, \$ 20342 13

this county on the public treasury, \$ 558 62. Total amount of contingent expenses of courts, \$350 50. Total, \$ 909 12.
 859.—Whites, 12,794. Free colored, 190. Slaves, 165. Total, 13,092.

WYOMING.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, owning all who bear the same name as the decedent	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lands, including buildings.	Total tax on real estate.
1890	303	776854	\$ 0 44	\$ 341733 50	\$ 5900 00	\$ 1390 53
1891	336	837783	43	369107 50	6100 00	1459 16
1892	46	57939	- 01	17375 00	900 00	91 63

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carts, coaches and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not ex- empt from taxation, in- cluding money, notes, bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white males and free negroes.
415	69	473	10512	2	93	120	-	37	\$ 32403 00	\$ 121919 00	\$ 497 57
433	-	435	10383	2	30	104	-	29	32806 00	118046 00	877 15
18	-	36	130	-	7	16	-	8	404 00	-	9 58
-	-	-	-	-	-	-	-	-	-	3373 00	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Dec
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000	1858.	1859.			
-	-	1	1	3	-	-	-	-	-	-	151 00	64 00	-	-	
-	-	-	-	-	-	-	-	-	-	-	93 33	40 00	-	-	
-	-	-	-	-	-	-	-	-	-	-	10 00	10 00	-	-	
-	-	-	-	-	-	-	-	-	-	-	\$254 33	*114 00	-	-	
amount of taxes assessed on all the above classified merchants,															
" " on ordinaries,															
" " added to merchants' licenses for the privilege of selling liquors,															
" " assessed on attorneys at law,															
" " on physicians,															
" " on all other privileges, occupations and pursuits,															

uses only for the retail of ardent spirits.

Recapitulation.

Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.					
-	\$ 50 00		-	1858.	1859.	Increase.	Dec
-	93 33		-	1390 53	1482 16	91 63	
-	43 33		-	867 57	877 15	9 58	
-			-	254 33	*114 00	-	1
			-	\$2512 43	2473 31	-	
			Total.				

mount of criminal charges in this county on the public treasury, \$74 02. Total amount of contingent expenses of courts, \$911 00. Total, \$285 02
 ed Population for the year 1859.—Whites, 2,968. Free colored, . Slaves, 54. Total, 2,382.

* There has been no return of the September 1859 licenses from this county.

WYOMING.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
292	775854	\$ 0 44	\$341732 50	\$5900 00	\$1380 53
338	833793	43	359107 50	6100 00	1492 16
46	57939	- 01	17375 00	200 00	91 63

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
69	473	10512	9	23	120	1	37	\$32402 00	\$1919 00	\$87 57
1	435	10382	5	30	104	1	22	39806 00	118546 00	877 15
1	26	130	1	7	16	1	8	404 00	-	9 58
									3373 00	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

TOTAL TAX RECEIVED ON ALL LICENSEES.

	No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$32	No. who pay a tax of \$48	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000	1858.	1859.	Increase.	Dec
amount of taxes assessed on all the above classified merchants,					3										
" " on ordinaries,												161 00	64 00	-	
" " added to merchants' licenses for the privilege of selling liquors,												93 33	40 00	-	
" " assessed on attorneys at law,															
" " on physicians,															
" " on all other privileges, occupations and pursuits,												10 00	10 00		
												\$254 33	*114 00		

uses only for the retail of ardent spirits.

Recapitulation.

	1858.	1859.	Increase.	Dec
Tax on ordinaries.				
Tax added to merchants' licenses for privilege of selling ardent spirits.	\$50 00	1482 16	91 63	
" " all personal property and subjects,	93 33	877 15	9 58	
" " all licenses,	43 33	*114 00	-	
Total.	\$2512 43	2473 31	-	

amount of criminal charges in this county on the public treasury, \$74 02. Total amount of contingent expenses of courts, \$311 00. Total, \$285 02.
and Population for the year 1859.—Whites, 2,268. Free colored, . Slaves, 54. Total, 2,332.

* There has been no return of the September 1859 licenses from this county.

W Y T H E .

REAL ESTATE.

TAX.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1322	809226	\$ 3 82	\$ 3091237 50	\$ 235240 00	\$ 13305 91
.	1330	808875	3 82	3088985 00	265505 00	13418 08
.	8	-	-	2312 50	30355 00	112 17

PERSONAL PROPERTY.

inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 18 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
2000	633	3375	35956	189	348	911	98	1900	\$ 630504 00	\$ 1294498 00	\$ 8609 89
2048	-	3742	45098	190	375	925	29	1156	527783 00	1123935 00	7954 74
48	-	-	9142	1	27	14	1	44	102721 00	* 160153 00	655 25

* This decrease is too great. It must be owing to a defective assessment.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	D.
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.
amount of taxes assessed on all the above classified merchants,	-	-	-	-	-	-	-	-	-	-	-	1779 41	1767 98
" " on ordinaries,	-	-	-	-	-	-	-	-	-	-	-	332 07	401 34
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	45 00	22 50
" " assessed on attorneys at law, No. 14,	-	-	-	-	-	-	-	-	-	-	-	-	40 00
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	112 67	93 00
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	706 42	792 67
												\$ 2974 57	3117 49
													195 52

cases only for the retail of ardent spirits.

Tax on ordinaries.		Tax added to mer- chants' licenses for privilege of selling ardent spirits.				1858.		1859.		Increase.		Du	
\$ 147 20		75 00		Total tax on real estate,		13305 91		13418 08		112 17			
332 07		45 00		" " all personal property and subjects,		8609 99		7954 74		-			
184 87				" " all licenses,		2974 57		3117 49		142 92			
-		30 00		Total,		\$ 24890 47		24490 31		-			
-													
186.													
186.													

il amount of criminal charges, in this county, on the public treasury, \$ 472 30. Total amount of contingent expenses of courts, \$170. Total, \$ 642 :
nated Population for the year 1859.—Whites, 10,752. Free colored, 44. Slaves, 2,167. Total, 12,963.

* There are no lawyers in this county assessed. Why this is so, is left for the commissioner to answer. There are 12 named in Livingston's Register.

Y O R K .

REAL ESTATE.

No. of persons and firms owning lands and lots within 2 m. miles to be the same person.	Total No. acres of lands charged with taxes.	Average val. of all lands including improvements.	Total value of lands including buildings.	Average value of lands including improvements.	Total tax on real estate.
407	72323	\$11 83	\$840035 00	\$20452 50	\$3506 10
420	74033	11 65	860040 00	20447 50	3667 96
13	2300	-	13015 00	-	51 70
-	-	-	-	0 00	-

2411

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned for 1851 only.	No. of slaves and persons, male and female.	Number of cattle, sheep and hogs.	No. of carriages, bays, sigs, carriages, coaches and heavy wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all stocks, bonds and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, notes, bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
86	751	7411	179	70	149	1	1041	\$6780 00	\$119983 00	\$3036 68
-	720	7007	161	00	171	1	1000	55651 00	210788 00	2756 00
55	92	586	2	11	23	-	45	-	-	102 07
-	-	-	-	-	-	-	-	1028 00	195 00	-

[illegible]

only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.	1858.	1859.	Increase.	Decr.
\$115 00	501 34	3506 19	3557 95	51 76	
50 00	116 33	2656 88	2758 95	102 07	18
		924 30	742 16	-	
65 00	385 01	\$ 707 37	7059 06	-	1
		Total.			

amount of criminal charges in this county on the public treasury, \$54 15. Total amount of contingent expenses of courts, \$201 50. Total, \$255 65.

There is no lawyer in this county.

DANVILLE.

REAL ESTATE.

AR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
.	180	1	1	1	\$ 615487 50	\$ 2461 95
.	175	1	1	1	646712 50	2586 85
.	-	1	1	1	31225 00	124 90
.	5					

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on white, slaves and free negroes.
230	49	156	114	70	152	01	24	562	\$ 68326 00	\$ 248222 00	\$ 2085 62
287	-	160	88	77	170	89	29	634	72430 00	255975 00	9376 63
37	-	4	26	7	18	2	5	72	4124 00	11753 00	291 01

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.	
												1858.	1859.			
	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a special tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$306.	No. who pay a tax on excess of sales over \$50,000.		1858.	1859.			
	1	1	7	6	4	7	3	3	-	1		2803 96	2751 48	-	52 48	
												415 00	340 00	-	75 00	
												476 51	370 00	-	106 51	
												38 00	42 00	4 00	11 99	
												47 49	35 50	-		
												434 20	477 39	53 19		
												\$ 4205 16	4016 37	57 19	245 98	
	All the above classified merchants, -															
	Ordinaries, -															
	Merchants' licenses for the privilege of selling liquors, -															
	Attorneys at law, No. 5, -															
	Physicians, " 9, -															
	All other privileges, occupations and pursuits, -															

dent spirits.

<i>Recapitulation.</i>				
	1858.	1859.	Increase.	Decrease.
π added to merchants' licenses for village of selling	-	2461 95	124 90	-
gent spirits.	-	2085 52	291 01	-
	-	4205 16	-	188 79
Total.	-	8752 63	227 12	-

to this county on the public treasury, \$83 70. Total amount of contingent expenses of courts, \$00. Total, \$83 70.

859.—Whites, 1,402. Free colored, 101. Slaves, 1,188. Total, 2,691.

NORFOLK CITY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
1858,	1010	1	1	1	\$ 5526132 50	\$ 22104 53
1859,	1031	1	1	1	5563917 50	22255 67
Increase,	21	1	1	1	37785 00	151 14
Decrease,						

PERSONAL PROPERTY.

YEAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, cartrails, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation
1857	1571	545	280	76	208	966	838	308	1879	\$ 458935 00	\$ 1245687 00	\$ 15758
1858	1574	1	260	79	273	990	861	306	1926	300110 00	1226072 00	1639
1859	3	1	20	3	5	94	23	1	47	59825 00	18085 00	63

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		
												1858.	1859.	
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.				Increase.
														Decrease.
-	126	17	29	42	28	26	13	19	17	7	9			
tes assessed on all the above classified merchants,												19361 21	19737 75	
" on ordinaries,												3409 85	3494 97	314 88
added to merchants' licenses for the privilege of selling liquors,												3466 36	3824 52	358 16
assessed on attorneys at law, No. 21,												177 85	170 03	7 77
" on physicians,												113 25	118 00	4 75
" on all other privileges, occupations and pursuits,												3216 54	3678 49	461 95
												\$ 30145 06	31013 81	

Recapitulation.

the retail of ardent spirits.

Tax added to merchants' licenses for privilege of selling ardent spirits.															
on ordinaries.		1858.	1859.	Increase.	Decrease.	on ordinaries.		1858.	1859.	Increase.	Decrease.	Total tax on real estate,			
3999 81	3737 44	22104 53	22255 67	151 14		" " all personal property and subjects,		15759 96	16391 72	631 76		" " all licenses,			
3809 85	3466 36	30145 06	31013 81	868 75		" " all licenses,		30145 06	31013 81	868 75		Total,			
189 96	271 03	\$ 68009 55	69661 20	1651 65											

minal charges in this county on the public treasury, \$ 1,885 56. Total amount of contingent expenses of courts, \$ 336 25. Total, \$ 2,921 81.
 for the year 1859.—Whites, 8,263. Free colored, 418. Slaves, 3,611. Total, 12,292.

WYOMING.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
• • •	292	775654	\$ 0 44	\$341732 50	\$ 5900 00	\$ 1390 53
• • •	336	833793	43	359107 50	6100 00	1482 16
• • •	46	57939	- 01	17375 00	200 00	91 63

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all securities, solvent bonds, money, solvent and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
415	69	473	10512	2	93	130	-	37	\$32402 00	\$ 121919 00	\$ 837 57
433	-	435	10338	10	30	104	-	99	39306 00	118546 00	877 15
13	-	38	130	1	7	-	-	8	404 00	-	9 58
-	-	-	-	-	-	16	-	-	-	3373 00	-

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Dec.
No. who pay a tax of \$20	No. who pay a tax of \$24	No. who pay a tax of \$28	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112	No. who pay a tax of \$140	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1888.	1889.		
Amount of taxes assessed on all the above classified merchants,											151 00	64 00	-	
" " on ordinaries,											93 33	40 00	-	
" " added to merchants' licenses for the privilege of selling liquors,														
" assessed on attorneys at law,														
" on physicians,														
" on all other privileges, occupations and pursuits,											10 00	10 00		
											\$254 33	\$114 00		
														1

uses only for the retail of ardent spirits.

	Tax on ordinary.	Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1838.	1839.	Increase.	Dec.
-	\$ 50 00		Total tax on real estate,	1390 53	1482 16	91 63	
-	93 33		" " all personal property and subjects,	867 57	877 15	9 58	
-	43 33		" " all licenses,	254 33	114 00	-	1
-			Total.	\$2512 43	2473 31	-	

amount of criminal charges in this county on the public treasury, \$74 02. Total amount of contingent expenses of courts, \$211 00. Total, \$285 02.

* There has been no return of the September 1959 licensees from this county.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real es- tate.
1322	8092296	\$ 3 82	\$ 3091237 50	\$ 235240 00	\$ 13305 91
1330	808875	3 82	3088985 00	965595 00	13418 08
1	-	-	2312 50	30355 00	112 17
	351				

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, saddles and ponies.	Number of cattle, sheep and hogs.	No. of carriages, buggies, sigs, carriages, coaches and jerry wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cluding money, solvent bonds, etc., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
633	3575	3586	189	348	911	28	1200	\$ 630504 00	\$ 1294008 00	\$ 8609 99
1	3742	41098	100	375	925	29	1156	527783 00	1123935 00	7934 74
18	-	9142	1	27	14	1	44	102721 00	168153 00	655 25

* This decrease is too great. It must be owing to a defective assessment.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.										TOTAL TAX ASSESSED ON ALL LICENSES.			Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.		
on all the above classified merchants,										-	1773 41	1767 98	-	10 43
on ordinaries,										-	332 07	401 34	69 27	
on merchants' licenses for the privilege of selling liquors,										-	45 00	22 50	-	22 50
on attorneys at law, No. 14,										-	-	40 00	40 00	
on physicians,										-	112 67	93 00	-	19 67
on all other privileges, occupations and pursuits,										-	706 42	792 67	86 25	
											\$ 2974 57	3117 49	195 52	52 60

<i>f ardent spirits.</i>		<i>Recapitulation.</i>						
Tax added to mer- chants' licenses for privilege of selling ardent spirits.		1858.		1859.		Increase.	Decrease.	
75 00		13305 91	13418 03			112 17	655 25	
45 00		8609 99	7954 74			-		
30 00		2974 57	3117 49			142 92		
		\$ 24890 47		24490 31		-	400 18	
		Total,						

argues, in this county, on the public treasury, \$ 472 39. Total amount of contingent expenses of courts, \$ 170. Total, \$ 642 39.
 year 1859.—Whites, 10,752. Free colored, 44. Slaves, 2,167. Total, 12,963.

lawyers in this county assessed. Why this is so, is left for the commissioner to answer. There are 12 named in Livingston's Register.

YORK.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of lands charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
407	72323	\$11 83	\$856093 00	\$20452 50	\$3503 19
420	74632	11 65	869140 00	20447 50	3557 95
13	2309	- 13	12915 00	- 5 00	51 76

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slaves and free negroes.
86	751	7411	179	79	148	1 00	1021	\$57680 00	\$219983 00	\$2095 98
1	729	7997	181	00	171	1 00	1068	55651 00	219788 00	2734 95
1		586	2	11	23		45	-	-	102 07
2								1029 00	105 00	

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.												TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decr
												1858.	1859.		

see only for the retail of ardent spirits.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Recapitulation.			Increase.	Decrease.
				1858.	1859.			
\$115 00	501 34			3506 19	3557 95		51 76	
50 00	116 33			2656 88	2758 95		102 07	
				924 30	742 16		-	
65 00	385 01			\$ 7087 37	7059 06	Total.	-	

amount of criminal charges in this county on the public treasury, \$54 15. Total amount of contingent expenses of courts, \$201 50. Total, \$255
ated Population for the year 1859.—Whites, 2,556 . Free colored, 1,013. Slaves, 1,998. Total, 5,867.

* There is no lawyer in this county.

DANVILLE.

REAL ESTATE.

No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including build- ings.	Total tax on real es- tate.
180	1	1	1	\$ 615487 50	\$ 2461 95
175	1	1	1	646712 50	2586 85
5	1	1	1	31225 00	124 90

PERSONAL PROPERTY.

No. of white males over 21 yrs. of age, returned delinquent for non-pay- ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buglies, figs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all per- sonal property not ex- empt from taxation, in- cludg money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in- cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
49	156	114	70	152	91	24	562	\$ 68326 00	\$ 249222 00	\$ 2075 52
1	160	88	77	170	69	20	634	72450 00	259975 00	2376 53
1	4	26	7	18	9	6	72	4124 00	11753 00	291 01

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.	
11	1	1	7	6	4	7	3	3	-	1			Increase.
													Decrease.
on all the above classified merchants,											2803 96	2751 48	
on ordinaries,											415 00	340 00	52 48
on merchants' licenses for the privilege of selling liquors,											476 51	370 00	75 00
on attorneys at law, No. 5,											38 00	42 00	106 51
on physicians,											47 49	35 50	4 00
on all other privileges, occupations and pursuits,											434 20	477 39	11 99
											\$ 4205 16	4016 37	53 19
													245 98

of ardent spirits.

Recapitulation.

Tax added to merchants' licenses for privilege of selling ardent spirits.	1858.	1859.	Increase.	Decrease.
284 15	2461 95	2586 85	124 90	
476 51	2085 52	2376 53	291 01	
192 36	4205 16	4016 37	-	188 79
Total.	\$ 8752 63	8979 75	227 12	

ges in this county on the public treasury, \$ 83 70. Total amount of contingent expenses of courts, \$ 00. Total, \$ 83 70.

near 1859.—Whites, 1,402. Free colored, 101. Slaves, 1,183. Total, 2,691.

NORFOLK CITY.

REAL ESTATE.

EAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	1010	1	1	1	\$ 5526132 50	\$ 22104 53
.	1031	1	1	1	5503917 50	22255 67
.	21	1	1	1	37785 00	151 14

PERSONAL PROPERTY.

Inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carriages, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 18 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on white, slave and free negroes.
1571	545	240	79	248	900	834	308	1879	\$ 458435 00	\$ 1245047 00	\$ 15750 98
1574	1	280	79	273	990	861	306	1926	839110 00	1220372 00	16381 73
3	1	20	3	5	24	23	9	47	50425 00	14485 00	631 76

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	Decrease.
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.	1858.	1859.				
126	17	29	42	28	26	13	19	17	7	9	19,361 21	19,727 75	366 54			
sed on all the above classified merchants,													3,400 85	3,494 97	314 88	
d to merchants' licenses for the privilege of selling liquors,													34,663 36	38,224 52	358 16	
sed on attorneys at law, No. 21,													177 85	170 08	-	7 77
on physicians, " 16,													113 25	118 00	4 75	
on all other privileges, occupations and pursuits,													32,165 54	36,778 49	4,612 95	
												\$ 30,145 06	31,013 81			

Recapitulation.

of ardent spirits.		1858.	1859.	Increase.	Decrease.
Tax added to mer-					
chants' licenses for					
privilege of selling					
ardent spirits.					
1	3737 44	22,104 53	22,255 67	151 14	
3	3466 36	15,759 96	16,391 72	631 76	
		30,145 06	31,013 81	868 75	
6	271 03	\$ 68,009 55	69,661 20	1,651 65	
Total.					

larges in this county on the public treasury, \$1,865 56. Total amount of contingent expenses of courts, \$336 25. Total, \$2,221 81.
 year 1859.—Whites, 8,263. Free colored, 418. Slaves, 3,611. Total, 12,292.

PETERSBURG.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, includ'g buildings.	Aggregate value of lots, includ'g buildings.	Total tax on real estate.
1858,	1395	111	111	111	\$6361877 50	\$25447 61
1859,	1465	111	111	111	6478460 00	25913 84
Increase,	70	111	111	111	116582 50	466 33
Decrease,						

PERSONAL PROPERTY.

FAR.	Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-pay-ment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all money, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property not exempt from taxation, includ'g money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether in-cluded in this table or not, and the capitation tax on whites, slaves and free negroes.
	1852	502	607	376	274	1033	815	315	3157	\$1443080 00	\$2747261 00	\$25868 06
.	1907	-	575	418	314	1228	979	252	3386	1344752 00	2833170 00	27091 08
.	105	-	68	42	40	195	164	63	209	-	86909 00	12 3 62

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.													TOTAL TAX ASSESSED ON ALL LICENSES.		Decrease.
													1858.	1859.	
	No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay a tax on excess of sales over \$50,000.				
-	166	17	23	19	12	23	10	10	19	11	29				
of taxes assessed on all the above classified merchants,															
" " on ordinaries,													23543 47	24861 63	1318 16
" " added to merchants' licenses for the privilege of selling liquors,													2259 32	2201 50	-
" " assessed on attorneys at law, No. 20,													2797 02	2813 05	16 03
" " on physicians,													201 83	263 44	61 61
" " on all other privileges, occupations and pursuits,													210 75	252 52	41 77
													2879 29	3836 15	956 86
													\$ 31801 68	34228 29	2394 43
															57 82

ly for the retail of ardent spirits.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Recapitulation.				Increase.		Decrease.
				1858.	1859.					
2422 92		7157 72		25447 51	25913 84	Total tax on real estate,	-	406 33		
2259 32		2797 02		25888 06	27091 68	" " all personal property and subjects,	-	1203 62		
				31891 63	34228 29	" " all licensees,	-	2336 61		
163 60		4360 70		\$ 73927 25	87233 81	Total,	-	4006 56		

ment of criminal charges in this county on the public treasury, \$3,471 68. Total amount of contingent expenses of courts, 460 19. Total, \$3,931 87.
 Population for the year 1859.—Whites, 10,484. Free colored, 3,781. Slaves, 6,311. Total, 20,576.

RICHMOND CITY.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all who bear the same name to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
-	2766	-	-	-	\$ 17845917 50	\$ 71383 67
-	2871	-	-	-	18218342 50	72873 37
-	105	-	-	-	*372425 00	1469 70

ively from new buildings and improvements on old ones. These improvements were made in 1853. The next year will probably show a much larger increase than the present year in that branch of industry.

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs. of age, returned delinquent for non-payment of capitation tax for 1857 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jerry wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 12 years of age.	Aggregate amount of all securities and liquidated claims.	Aggregate val. of all personal property not excepted from taxation, including money, solvent bonds, &c., which is taxed at 40 cents for every \$100 val. thereof.	The tax on all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
3691	1770	977	457	409	2045	1342	570	6864	\$ 2467509 00	\$ 4655423 00	\$ 42677 85
*3637	-	1003	462	474	2088	1336	591	7136	1633676 00	3817431 00	45099 07
45	-	90	5	65	23	-	21	482	-	-	2421 22
-	-	-	-	-	-	6	-	-	783023 00	1837997 00	-

in of persons assessed by the city authorities are white males 5,011, which is an excess over state assessment of 1874. On slaves by city 7,358, which is an excess, which I do not think exists (except in a defective assessment), of \$87,987 in the value of personal property, the increased amount derived from white males, income, interest and dividends not embraced in this table, accounts for the increase of taxes under the general head of personal property.

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.											TOTAL TAX ASSESSED ON ALL LICENSES.		Increase.	De
No. who pay a tax of \$20.	No. who pay a tax of \$24.	No. who pay a tax of \$32.	No. who pay a tax of \$48.	No. who pay a specific tax of \$60.	No. who pay a tax of \$76.	No. who pay a tax of \$96.	No. who pay a tax of \$112.	No. who pay a tax of \$140.	No. who pay a tax of \$208.	No. who pay over \$30,000.	1898.	1899.		
463	32	46	104	50	58	30	16	36	13	49				
Amount of taxes assessed on all the above classified merchants,														
" " on ordinaries,														
" " added to merchants' licenses for the privilege of selling liquors,														
" assessed on attorneys at law, No. 28,*														
" on physicians, " 36,														
" " on all other privileges, occupations and pursuits,														
											52001 94	55959 10	3867 16	
											8163 01	7783 86	-	
											5459 19	7587 17	2127 98	
											269 13	653 21	384 08	
											376 33	394 83	18 50	
											12077 01	10391 24	-	
											\$ 78436 61	\$ 82769 43	6397 72	21

uses only for the retail of ardent spirits.

Tax on ordinaries.	Tax added to merchants' licenses for privilege of selling ardent spirits.		1858.	1859.	Increase.	Decrease.
\$ 7921 48	4592 16	Total tax on real estate,	71383 67	72573 37	1489 70	
8163 01	5459 19	" " all personal property and subjects,	42677 85	45099 07	2421 22	
241 53	867 03	" " all licenses,	78436 61	82769 43	4332 82	
		Total,	\$ 192498 13	207741 87	8243 74	

amount of criminal charges in this county on the public treasury, \$9,736 03. Total amount of contingent expenses of courts, \$2,665 86. Total, \$12,401 89.

Colored Population for the year 1859.—Whites, 19,094. Free colored, 937. Slaves, 13,380. Total, 33,411.

It appears to be 77 lawyers in this city, according to the city register for 1859, in full practice, and according to Livingston's Law Register, there are 98 for the same year in 1858.

WILLIAMSBURG.

REAL ESTATE.

YEAR.	No. of persons and firms owning lands and lots, assuming all names to be the same person.	Total No. acres of land charged with taxes.	Average val. of land per acre, including buildings.	Total value of lands, including buildings.	Aggregate value of lots, including buildings.	Total tax on real estate.
.	195	-	-	-	\$ 295910 00	\$ 1183 64
.	125	-	-	-	308885 00	1235 94
.	-	-	-	-	13075 00	52 30

PERSONAL PROPERTY.

Total No. of white male inhabitants over 21 yrs. of age, not exempt from taxation.	No. of white males over 21 yrs of age, returned delinquent for non-payment of capitation tax for 1858 only.	Number of horses, mules, asses and jennets.	Number of cattle, sheep and hogs.	No. of carriages, buggies, gigs, carryalls, coaches and jersey wagons.	Number of watches.	Number of clocks.	No. of pianos and harps.	Number of slaves, of and over 15 years of age.	Aggregate amount of all moneys, solvent bonds, securities and liquidated claims.	Aggregate val. of all personal property, whether included in this table or not, and the capitation tax on whites, slaves and free negroes.
137	None ret'd	148	280	84	109	94	38	383	\$ 262443 00	\$ 332174 00
138	-	165	304	84	105	90	40	397	203510 00	284990 00
1	-	17	24	-	-	-	2	14	-	47984 00
165	-	-	-	-	-	-	-	-	48863 00	165 50

MERCHANTS, CLASSIFYING FROM HIGHEST TO LOWEST GRADES.

TOTAL TAX ASSESSED ON ALL LICENES.												Increase.		Dec.
												1858.	1859.	
-	-	10	-	1	-	2	2	2	1	1	-	-	-	-
amount of taxes assessed on all the above classified merchants,	on ordinaries,	-	-	-	-	-	-	-	-	-	-	812 50	1189 96	377 46
" " added to merchants' licenses for the privilege of selling liquors,	-	-	-	-	-	-	-	-	-	-	-	215 21	160 00	-
" " assessed on attorneys at law, No. 9,	-	-	-	-	-	-	-	-	-	-	-	184 00	143 33	-
" " on physicians,	-	-	-	-	-	-	-	-	-	-	-	67 00	59 00	-
" " on all other privileges, occupations and pursuits,	-	-	-	-	-	-	-	-	-	-	-	46 00	45 00	-
												253 41	76 50	-
												\$ 1578 12	1673 79	377 46

Recapitulation.

as only for the retail of ardent spirits.

Tax on ordinaries.		Tax added to merchants' licenses for privilege of selling ardent spirits.		Total tax on real estate,		" " all personal property and subjects,		" " all licenses,		Total.		1858.		1859.		Increase.		Inc.
\$ 110 00		184 00		-		-		-		-		1183 64		1235 94		52 30		
215 21		184 00		-		-		-		-		2288 53		2123 03		-		
106 21		184 00		-		-		-		-		1578 12		1673 79		95 67		
												\$ 5050 29		5032 76		-		

amount of criminal charges in this county on the public treasury, \$91 15. Total amount of contingent expenses of courts, \$235 00. Total, \$326 15.

Population for the year 1859.—Whites, 730. Free colored, 101. Slaves, 744. Total, 1,575.

NOTES EXPLANATORY OF COUNTY TABLES.

Recapitulation of Population as ascertained from the foregoing Tables of County Statistics.

	Total Whites.		Total Free Negroes.		Total Slaves.		Total Population.	
	1850.	1859.	1850.	1859.	1850.	1859.	1850.	1859.
Trans-Alleghany,	330991	416636	2666	1934	24442	26488	358099	445068
Valley, -	162550	184808	5522	5686	38791	39871	206863	230365
Piedmont, -	218240	250693	15749	14352	236913	251503	470902	516448
Tide water, -	183019	235881	30396	37146	172382	193292	385797	466319
	894800	1067918	54333	59118	472528	511154	1421661	1658190

This table shows an increase in the whole state since 1850:

Of whites, -	-	-	193,118, or about 22 per cent. gain.
Of slaves, -	-	-	38,626, " 8 " "
Of free negroes, -	-	-	4,785, " 8 " "
		Total increase,	<u>*236,529</u>

Or by districts, as follows:

Tide Water.

An increase since 1850:

Of whites, -	-	-	52,862, or about 29 per cent. gain.
Of slaves, -	-	-	20,910, " 12 " "
Of free negroes, -	-	-	6,750, " 22 " "

Piedmont.

An increase since 1850:

Of whites, -	-	-	38,353, or about 15 per cent. gain.
Of slaves, -	-	-	14,590, " 6 " "
Decrease since 1850 of free negroes, -	-	-	1,397, " 9 " loss.

Valley.

An increase since 1850:

Of whites, -	-	-	22,258, or about 14 per cent. gain.
Of slaves, -	-	-	1,080, " 3 " "
Of free negroes, -	-	-	164, " 3 " "

Trans-Alleghany.

An increase since 1850:

Of whites, -	-	-	85,645, or about 26 per cent. gain.
Of slaves, -	-	-	2,046, " 8 " "
Decrease since 1850 of free negroes, -	-	-	732, " 37 " loss.

CAPITATION TAX.

Whole number of persons over 21 years of age, assessed with a capitation tax for the year 1857,	-	-	-	-	199,307
Number of delinquents for that year, being 18.59 per cent. upon the whole number assessed,	-	-	-	-	37,059
				Number who pay tax,	<u>162,248</u>
By districts:					
No. in Tide water district,	-	-	-	-	43,921
Del. 23.79 per cent.	-	-	-	-	10,451
				Number who pay tax,	<u>33,470</u>
No. in Piedmont district,	-	-	-	-	46,519
Del. 15.59 per cent.	-	-	-	-	7,253
				Number who pay tax,	<u>39,366</u>
No. in Valley district,	-	-	-	-	34,541
Del. 15.80 per cent.	-	-	-	-	5,459
				Number who pay tax,	<u>29,082</u>
No. in Trans-Alleghany district,	-	-	-	-	74,326
Del. 18.69 per cent.	-	-	-	-	13,896
				Number who pay tax,	<u>60,430</u>

FREEHOLDERS.

The tables show an increase of 2,621 freeholders of the state in the year 1859, over the number in 1858, as ascertained from the commissioners' books:

	1858.	1859.
In Tide water district,	39411	40117
In Trans Alleghany district,	54042	55502
In the Valley district,	26212	26395
In Piedmont district,	36802	37074
	<u>156467</u>	<u>159088</u>

NUMBER OF ACRES OF LAND TAXED.

	1858.	1859.
In Tide water district,	6253199	6234030
In Trans Alleghany,	26284755	24665314
In the Valley district,	7023947	6897971
In Piedmont district,	9606927	9911346
	<u>48458828</u>	<u>47708661</u>

Decrease, 750,167 acres.

LAWYERS.

Total number of lawyers in Virginia in full practice, as contained in Livingston's				
United State's Register,	-	-	-	1,253
Total number assessed with a license tax,	-	-	-	950
Number practicing not assessed,	-	-	-	303

PHYSICIANS.

Total number of physicians taxed,	-	-	-	2,072
-----------------------------------	---	---	---	-------

THE WEALTH OF VIRGINIA.

Total value of lands, as assessed for taxation,	-	315,426,221	34	
" lots, " "	-	59,563,667	50	
				374,989,888 84
Total value of 511,154 slaves, estimated at \$ 612 63, that being the ascertained average value of slaves in the state of Georgia,	-			313,148,275 02
Total value of personal property assessed for taxation, other than slaves, and such as is named hereafter,	-			123,560,907 00
Total value of personal property taxed—as dividends, interest, &c.				26,855,137 50
Total value of property embraced in business for which a license is required,	-			127,411,720 00
Estimated value of property exempt from taxation,		31,000,000	00	
Value of investments in internal improvement companies, which are otherwise taxed,	-	47,000,000	00	
				78,000,000 00
Making a total value of				1,043,965,923 36
But as property is assessed for taxation far below its actual value, at least 20 per cent. of the assessed value of lands and personal property may be added, to arrive at the true value. The value of lands and personal property is \$ 498,550,795 84.				
Twenty per cent. of this sum is	-			99,710,159 16
Total,				\$1,143,676,082 52

This sum, divided between 1,087,918 persons (that being the total white population of the state), gives to each person \$1,051 25.

FINANCIAL.

I now proceed to show, in a condensed form, the condition of the treasury, and the operations of this office from the 1st October 1857 to the termination of the fiscal year ending on the 30th day of September 1859.

The receipts and expenditures for the above period are shown by the following statements.

The statements A, B, C and D—the first showing the amount of receipts at the treasury, through this office, within the fiscal year commencing on the first day of October 1857, and ending with 30th September 1858—the second showing the amount of warrants drawn thereon within the same period—the third, the amount of assessed taxes, as reported by the commissioners of the revenue, and the tax on collateral inheritances for the year 1858—and the fourth, the state of the treasury for the fiscal year 1857-58: also, statements AA, BB, CC and DD—the first showing the amount of receipts at the treasury, through this office, within the fiscal year commencing with the first day of October 1858, and ending with the 30th September 1859—the second showing the amount of warrants drawn thereon within the same period—the third, the amount of assessed taxes, as reported by the commissioners of the revenue, and the tax on collateral inheritances for the year 1859—and the fourth, the state of the treasury for the fiscal year 1858-59.

Receipts—1857-58.

From the Sinking fund, as an investment, on notes issued by the commonwealth, of which \$28,313 77 was redeemed within the year,	308,313 77
On sales of treasury notes, redeemable at twelve months from the dates of issue,	818,102 93
From dividends on bank stocks owned by the commonwealth, \$172,584 75, and on 1,047 shares of stock of the bank of the Valley, the property of the Board of public works, erroneously paid into the treasury to the credit of the commonwealth proper, \$8,899 50,	181,484 25
From the Board of public works, for surplus revenue of the Internal improvement fund,	170,000 00
From taxes on property and other subjects, duties on tobacco, sales of unappropriated lands, rents, militia fines, and other sources of receipt,	3,077,959 28
Total receipts,	<u>\$4,555,860 23</u>

Receipts 1858-59.

On sales of treasury notes, which have been redeemed within the year,	19,992 68
From temporary loans, of which \$30,000 was refunded prior to the 1st October 1859,	361,901 80
From the Board of public works, for surplus revenue of the Internal improvement fund,	420,000 00
From taxes on property and other subjects, duties on tobacco, sales of unappropriated lands, rents, militia fines and other sources of receipt,	3,504,777 15

Disbursements—1857-58.

To the commissioners of the Sinking fund, under the provision setting apart 7 per centum on the amount of the public debt, to pay interest thereon, and a part of the principal, including \$ 15,730 14 for deficiency in the amount set apart on the 1st January 1856,	-	-	-	2,312,172 00
For the payment of interest to the 1st July 1858, on bonds of the James river and Kanawha company guaranteed by the state,	-	-	-	199,443 06
For the payment of interest to the 1st January 1858, on bonds of the city of Wheeling guaranteed by the state, of which \$ 1,500 was refunded prior to the 1st October 1858,	-	-	-	14,940 00
For interest on \$ 393,601 72 of 6 and 7 per cent. debt, the property of the Literary fund,	-	-	-	39,487 96
Re-assessment of lands,	-	-	-	1,227 50
Lot on governor street,	-	-	-	3,827 25
Junction valley turnpike road,	-	-	-	25,538 09
Berryville and Charlestown turnpike road,	-	-	-	7,236 97
General assembly, session 1857-58,	-	-	-	155,979 94
Washington monument,	-	-	-	36,215 94
To the Literary fund, on account of the capitation tax,	-	-	-	208,721 06
For the redemption of treasury notes, including interest,	-	-	-	819,228 95
Sinking fund, on redemption of investments by that fund, and interest,	-	-	-	28,505 09
Other expenses of government and disbursements, including \$ 32,815 44, warrants on account to collecting agents, for over payments, and insolvents returned after settlement,	-	-	-	720,676 15
				<u>\$ 4,573,190 56</u>

Disbursements—1858-59.

To the commissioners of the Sinking fund, under the provision setting apart 7 per cent. on the amount of the public debt, &c.	-	-	2,107,098 41
For the payment of interest to the 1st January 1859, on bonds of the James river and Kanawha company guaranteed by the state,	-	-	69,960 04
For one year's interest on \$ 393,601 72 of 6 and 7 per cent debt, the property of the Literary fund,	-	-	26,806 09
Re assessment of lands,	-	-	1,055 27
Washington monument,	-	-	3,784 06
General assembly,	-	-	56 63
Dividends erroneously received and refunded,	-	-	8,899 50

State of the Treasury.

Balance to the credit of the commonwealth proper, in the treasury on the 1st of October 1857,	-	37,124 81
Received in the fiscal year 1857-58,	-	4,555,860 23
		<hr/> 4,592,985 04
Warrants issued prior to the 1st October 1857, and paid after that day,	-	17 50
Warrants issued in the fiscal year 1857-58,	-	4,573,190 56
		<hr/> 4,573,208 06
Of which there was unpaid on the 1st October 1858,	-	101 06
		<hr/> 4,573,107 00
Balance to the credit of the commonwealth proper, in the treasury on the 1st October 1858,	-	19,878 04
Received in the fiscal year 1858-59,	-	4,306,671 63
		<hr/> 4,326,549 67
Warrants issued prior to 1st October 1858, and paid after that day,	-	88 06
Warrants issued in the fiscal year 1858-59,	-	4,222,449 65
		<hr/> 4,222,537 71
Of which there was unpaid on the 1st October 1859,	-	1 40
		<hr/> 4,222,536 31
Balance to the credit of the commonwealth proper, in the treasury on the 1st October 1859,	-	<u>\$ 104,013 36</u>

Increased Taxes.

On a comparison of statements D and D D, showing the amount of taxes derived from the same sources for the years 1858 and 1859, it will be seen that the decrease in the latter in the former year, was upon the tax on lots and land \$ 126 50. This is attributable to the effect of an act passed on the 26th March 1858, authorizing a reassessment of lands in the counties of Carroll and Floyd, by which the tax on lands in these counties was reduced \$ 15,044 30, leaving an increase in the remainder of the state of \$ 14,917 80—an increase in the number of taxable white males, 5631; on the number of taxable free negroes, 62; on the number of taxable slaves, 1097; in the value of other taxable property reported by the commissioners of the revenue, \$ 1,705,788 50. The increase on the gross taxes on all subjects embraced in these statements, is \$ 31,237 44.

The action of the next general assembly will no doubt augment the charges upon the treasury beyond that for which I have felt authorized to estimate. The estimates have been

No estimate of receipts has been made on account of the delinquent tax lists again placed in the hands of collecting agents, to be accounted for in twelve months from the receipt of such lists, as it must be but wild conjecture until the returns are made to this office.

It will be observed that I have extended, in the estimate of receipts, the entire tax on licenses, lands, slaves, and other property and subjects, deducting only the supposed commissions and insolvents—not that it is believed the remainder will be paid into the treasury within each fiscal year, but under an impression that the amount which may be in default by the collecting agents, will be approximated by the receipt of arrearages due prior to the 1st October 1859.

It will also be observed, by the summary statement of estimated receipts and liabilities appended to statement F, that the receipts will exceed the liabilities for the year 1860, by the sum of \$214,813 17; and for the year 1861, by the sum of \$679,399 65; and were these balances unaffected by future legislation, there would remain a surplus in the treasury on the 1st of October 1861, of the sum of \$894,152 82.

When it is considered that these balances will remain after all the debts and liabilities of the state, except the permanent debt, have been fully discharged, the financial condition of our venerated commonwealth must present sources of real congratulation to the country. And if there be any disposed to look upon her present condition or her future prospects under the jaundiced views of prejudice, or who may suppose her resources in the least degree inadequate to her obligations, he is invited to examine the tables comprising this report, and he will there find the basis for the conclusion, that in all that is substantially progressive, practical and glorious, she stands pre-eminent.

Respectfully submitted.

J. M. BENNETT,
Auditor of Public Accounts.

To the General Assembly of Virginia.

A STATEMENT

[illegible]

* This sum includes a small amount for tax on free negroes, in cases where that tax was blended with others, in judgments obtained against defaulting collectors.

Tax on bank dividends, viz:

Bank of Berkeley,	-	-	-	266 67	266 67	533 34
Bank of Commerce,	-	-	-	427 80	427 80	855 60
Bank of the Old Dominion,	-	-	-	810 00	1,080 00	1,890 00
Bank of Howardsville,	-	-	-	421 66	422 33	843 99
Bank of Philippi,	-	-	-	306 73	201 00	507 73
Bank of Rockbridge,	-	-	-	385 90	321 00	706 90
Bank of Rockingham,	-	-	-	562 93	563 20	1,126 13
Bank of Scottsville,	-	-	-	255 67	256 67	513 34
Bank of the Valley,	-	-	-	2,193 30	1,949 60	4,142 90
Bank of Virginia,	-	-	-	3,937 80	4,219 07	8,156 87
Bank of Winchester,	-	-	-	226 00	-	452 00
Central Bank of Virginia,	-	-	-	473 90	487 06	960 96
Exchange Bank of Virginia,	-	-	-	5,788 00	5,794 93	11,582 93
Farmers Bank of Virginia,	-	-	-	5,835 46	5,106 03	10,941 49
Farmers Bank of Fincastle,	-	-	-	483 33	500 00	983 33
Fairmont Bank,	-	-	-	-	193 16	193 16
Merchants Bank of Virginia,	-	-	-	1,333 33	1,166 67	3,833 33
Merchants and Mechanics Bank of Wheeling,	-	-	-	-	1,403 20	1,403 20
Monticello Bank,	-	-	-	803 60	843 20	1,686 80
Northwestern Bank of Virginia,	-	-	-	1,918 34	1,312 53	3,230 87
Southwestern Bank of Virginia,	-	-	-	-	216 40	216 40
				<u>\$ 3,477 67</u>	<u>26,770 52</u>	<u>54,760 57</u>

Tax on rail road travel:

Baltimore and Ohio,	-	-	-	8,363 95	5,956 26	14,320 21
Clover Hill,	-	-	-	6 14	4 51	10 65
Manassas gap,	-	-	-	378 39	245 22	623 61
Orange and Alexandria,	-	-	-	1,245 20	-	3,149 68
Richmond and Petersburg,	-	-	-	1,904 48	1,202 77	2,611 15
Seaboard and Roanoke,	-	-	-	1,403 38	812 00	1,615 57
South side,	-	-	-	803 57	1,208 04	2,790 70
Northwestern,	-	-	-	1,582 66	812 89	1,337 73
Virginia Central,	-	-	-	67 24	457 60	10,645 43
Virginia and Tennessee,	-	-	-	3,994 79	2,085 41	4,680 67
Winchester and Potomac,	-	-	-	2,335 77	1,525 98	404 28
				<u>\$ 3,911 94</u>	<u>13,654 27</u>	<u>42,192 73</u>

For duties on tobacco delivered from ware houses, storage at the public ware-house in Richmond, and for the sale of waste tobacco:

	Duties.	Sales of Wares.
Centre.	414 35	96 54
Friends' Liberty.	1,339 08	19 30
Martin's.	82 12	-
Moore's.	428 56	14 63
Oaks'.	342 49	66 16
Public (including storage).	-	66 99
Seabrook's.	8,534 64	543 16
Shockoe.	-	97 61
Venable's.	5,495 06	980 82
West Hill.	-	62 78
	607 15	148 85
	\$ 17,243 45	2,096 84
		19,340 29

For proceeds of sales of two hogheads of tobacco at shockoe ware-house, which had remained more than 3 years at that ware house,

Tax on express companies—from Adams & Co.	-	-	-
Tax on insurance companies.	-	-	-
Fees from the register of the land office for one year to the 1st April 1858,	-	-	-
Sale of waste and unappropriated land,	-	-	-
Redemption of lands heretofore returned delinquent for the non payment of taxes,	-	-	-
Redemption of lands heretofore returned as unascertainable,	-	-	-
Redemption of lands heretofore sold and purchased for the commonwealth,	-	-	-
On account of sales of lands by sheriffs in 1855 for non-payment of taxes, including interest and damages,	-	-	-
For rent of property occupied by R. Archer & Co. for the year to 1st January 1858,	-	-	-
For printed records of the court of appeals at Richmond \$1,648 23, and of district courts \$ 235 47,	-	-	-
From the weighmaster of live stock at Richmond,	-	-	-
From the sale of weights and measures,	-	-	-
From M. C. Hall and others, on account of civil prosecutions,	-	-	-

From the sale of old carpets and furniture,	•	•	•	•	•
From James C. Carrin and others, for refunding erroneous payments to them,	•	•	•	•	•
From A. C. Harrison and others, for taxes on personal property returned delinquent, \$5 48, and capitation tax on a free negro, ditto, \$1,	•	•	•	•	•
From collections by the treasurer from independent banks, to pay the salary of the banking clerk in his department, \$760, and for refunding postage, \$38,	•	•	•	•	•

1. 2. 3. 4. 5. 6. 7. 8. 9. 10. 11. 12. 13. 14. 15. 16. 17. 18. 19. 20. 21. 22. 23. 24. 25. 26. 27. 28. 29. 30. 31. 32. 33. 34. 35. 36. 37. 38. 39. 40. 41. 42. 43. 44. 45. 46. 47. 48. 49. 50. 51. 52. 53. 54. 55. 56. 57. 58. 59. 60. 61. 62. 63. 64. 65. 66. 67. 68. 69. 70. 71. 72. 73. 74. 75. 76. 77. 78. 79. 80. 81. 82. 83. 84. 85. 86. 87. 88. 89. 90. 91. 92. 93. 94. 95. 96. 97. 98. 99. 100.

B

Statement showing the amount of Warrants drawn upon the Treasury from the 1st of October 1857 to the 30th September 1858, inclusive, upon the following funds, viz :

| | | | |
|---|---|------------|--------------|
| Commissioners of the Sinking fund : | | | |
| To pay interest due and payable in New York the | | | |
| 1st January 1858, on \$11,177,500, 6 per cent. | | | |
| coupon bonds of the state, | - | 335,325 00 | |
| Ditto, the 1st July 1858, on \$11,304,500, ditto, | | 339,135 00 | |
| | | | 674,460 00 |
| Ditto, due and payable in London the 1st Jan'y | | | |
| 1858, on £ 373,000, 5 per cent. sterling bonds, | | 46,250 00 | |
| Ditto, the 1st July 1858, on £ 373,000, ditto, | | 45,588 88 | |
| | | | 91,838 88 |
| Ditto, due and payable 1st January 1858, on the | | | |
| public debt registered in the second auditor's | | | |
| office, | - | 425,461 97 | |
| Ditto, 1st July 1858, on ditto, | - | 436,761 07 | |
| | | | 862,223 04 |
| | | | 1,638,521 92 |
| For deficiency in the amount set apart on the 1st | | | |
| January 1856, of one per cent. on the aggregate | | | |
| amount of debt contracted by the state, | | | |
| and existing on that day, | - | | 15,730 14 |
| Interest and excess above the interest on the public | | | |
| debt existing on the 1st Jan'y 1852, as ascer- | | | |
| tained by the act of the general assembly estab- | | | |
| lishing a Sinking fund, passed 26th Mar. 1853, | | 345,810 12 | |
| On account of the one per centum sinking fund | | | |
| of the debt created since the 1st of January | | | |
| 1852, and up to the 1st January 1858, | | 322,109 82 | |
| | | | 667,919 94 |
| | | | 2,312,172 00 |
| Expense of Sinking fund : | | | |
| For one year's salary to the 1st of July 1853 of the secretary of the com- | | | |
| missioners of the Sinking fund, \$150, and for advertising the redemption | | | |
| of state debt, \$ 398 70, | - | | 548 70 |
| | | | 2,312,720 70 |
| Likewise fund : | | | |

General assembly :

| | |
|---|------------|
| For the pay and expenses of the senate and house of delegates, session of 1857-58, including \$30,070 53 paid to the printers of the senate and house of delegates, | 155,979 94 |
|---|------------|

Expense of representation :

| | |
|--|--------|
| For expense of comparing polls in elections, | 774 10 |
|--|--------|

Officers of government :

| | |
|--|------------|
| For the payment of salaries to the governor, the judges of the several courts, the commissioners of the Board of public works, the attorney general, the treasurer, auditor of public accounts, register, and their clerks, the secretary of the commonwealth, assistant secretary and copying clerk, the reporter and clerks of the courts of appeals, the public printer, the printer to the senate, the clerks of the senate and house of delegates, the keeper of the rolls, the superintendent of public buildings, the superintendent of weights and measures, the attorney of Richmond city circuit court, and for mileage of the judges of the several courts, | 114,796 00 |
|--|------------|

Criminal charges and guards :

| | |
|--|--|
| For expenses in arresting and support of persons confined in county and corporation jails, attendance of witnesses, pay of jurors, guarding jails, rewards offered by the executive, &c. 69,255 58 | |
|--|--|

Slaves condemned :

| | |
|---|-----------|
| In payment for slaves executed pursuant to sentence, | 8,530 00 |
| In payment for slaves sentenced to sale and transportation, and for slaves condemned to death, and reprieved for sale and transportation, | 15,445 00 |
| | 23,975 00 |

Penitentiary officers' salaries :

| | |
|---|----------|
| For salaries to the superintendent, assistant keepers, clerk and surgeon, and allowance to the directors, | 7,950 00 |
|---|----------|

Penitentiary house expenses :

| | |
|--|----------|
| For supplies furnished for the support of convicts and transports, | 6,331 95 |
|--|----------|

Penitentiary criminal charges :

| | |
|---|-----------|
| For expenses incurred in transporting convicts to the penitentiary, | 10,387 57 |
|---|-----------|

Expense of transports :

| | |
|---|-----------|
| For expenses incurred in transporting slaves, sentenced for crime, to the penitentiary, | 477 29 |
| | 25,155 81 |

Rewards under act passed 17th March 1856, ch. 48 :

| | |
|---|----------|
| To Samuel M. Bowman and others, and James Murdough, for rewards allowed by the circuit courts of Norfolk and Lynchburg, for such information as led to the conviction of Edward Lee and Thomas J. Dunn, engaged in carrying off slaves, | 1,000 00 |
|---|----------|

119,386 39

Records of the court of appeals and district courts:

| | |
|---|-----------------|
| For printing records of the court of appeals at Richmond (\$1,242 46), | |
| at Lewisburg (\$1,117 14), and of district courts (\$782 22), | 3,141 82 |

Contingent expenses of courts:

| | |
|---|------------------|
| For the services of attorneys for the commonwealth, clerks, sheriffs, criers, | |
| tipstiffs, jailors, and for fuel, lights, stationery, cleaning court houses, &c. | 34,208 74 |

Militia:

| | |
|--|---------------|
| In payment of allowances made by the courts of sundry regi- | |
| ments, | 286 52 |

Officers of militia:

| | |
|---|---------------|
| For the pay of the adjutant general, for one year to the 1st | |
| July 1858, | 100 00 |

Military contingent fund:

| | |
|---|-----------------|
| For expenses of visitors of the military institute (\$1,029 78), | |
| contingent expenses of adjutant general's office (\$553 16), | |
| for attendance of P. H. Daughtrey and others on a court | |
| martial (\$430), and for powder, expense of firing salutes, | |
| and transportation of arms to the armory (\$195 39), | 2,208 33 |

Public guard:

| | |
|---|------------------|
| For pay, rations, clothing and other expenses of the guard sta- | |
| tioned at Richmond, ordnance sergeant at the Virginia mili- | |
| tary institute, and \$900 for the interior guard at the peniten- | |
| tiary, from the 1st September 1857 to the 1st February 1858, | 23,775 74 |

Interior guard:

| | |
|---|-----------------|
| For the pay of the interior guard of the penitentiary from the | |
| 1st February to the 1st September 1858, | 1,260 00 |

Virginia military institute:

| | |
|---|------------------|
| For annual support, \$7,710; and in part of an appropriation | |
| of \$25,000, by an act passed 31st March 1858, ch. 162, to | |
| meet the deficiency in the building fund, and complete the | |
| barracks and mess hall, for procuring a supply of water, and | |
| for enclosing the grounds, \$10,000, | 17,710 00 |

Manufactory of arms:

| | |
|--|-----------------|
| For one year's rent of water to the 31st December 1857, for | |
| propelling machinery, | 1,280 00 |

Repairs of the armory:

| | |
|---|---------------|
| For sundry repairs to the armory building, | 732 72 |
|---|---------------|

Repairs of arms:

| | |
|--|-----------------|
| For the pay of artificers employed in the repair of arms, and | |
| of the officers of the public guard in superintending them, | |
| contingent expenses, &c. | 4,125 59 |

Transportation of arms:

| | |
|---|---------------|
| For expense attending the collection and transportation of | |
| arms, and the repair of arms elsewhere than at the armory, | 383 93 |

Assessment of lands:

For the pay of assessors and assistant assessors, for services in valuing lands, under act of 10th March 1856, chap. 10, - 1,227 50

Commissioners of the revenue, &c.:

For payment to commissioners, for taking lists of taxable property and subjects, and to clerks of county and corporation courts, for examining commissioners' books, - 61,586 24

62,813 74

Commissions to sheriffs and collectors:

On license taxes returnable to May 1856, - - 564 57
 On taxes on land, slaves and other property, capitation, &c. of 1856, and on licenses returnable to September of that year, 2,372 19
 On tax on free negroes for 1856, - - 8 29
 On license taxes returnable to May 1857, - - 2,639 98
 On taxes on land, slaves and other property, &c. of 1857, and on licenses returnable to September 1857, - - 84,904 59
 On capitation tax of 1857, - - 5,148 68
 On tax on free negroes for 1857, - - 319 15
 On collateral inheritance tax, - - 29 58

95,967 03

Deaf and dumb and the blind:

For annual support, - - 25,000 00
 For an appropriation by act passed January 19th, 1858, ch. 170, to meet the deficiency in the support fund during the last two fiscal years, - 7,000 00

32,000 00

Lunatic asylum, Staunton:

For annual support, - - 45,000 00
 For conveyance of insane patients thereto, - 3,000 00
 For appropriation by act passed March 18th, 1856, to pay deficit on steam account, - 4,185 00
 In part of an appropriation of \$10,000, by act passed 19th March 1858, to procure a supply of water, - 2,500 00

54,685 00

Lunatic asylum, Williamsburg:

For annual support, - - 45,000 00
 In part of an appropriation of \$6,000, by act passed April 7th, 1858, ch. 14, for conveyance of insane patients thereto, - 4,500 00

49,500 00

Lunatic asylum, Trans-Alleghany:

On account of an appropriation not exceeding \$25,000, by act passed March 22d, 1858, ch. 168, for the cost of the site, and to defray the cost of building or buildings, - 8,000 00

Expense of lunatics:

Contingent fund:

For sundry expenses paid by order of the executive, including \$7,233 24
for blank books for commissioners of the revenue, - - 35,951 97

Civil prosecutions:

For sundry expenses in civil suits, including \$2,936 11, for commissions
to agents on sums collected by them, and \$1,405 for fees to the attorney
general, - - - - - 4,830 69

Expense of registration:

To Matthew Wilson and others, for registering births, deaths and mar-
riages, - - - - - 2,809 18

Governor's house:

For repairs, - - - - - 7 88

Public ware houses:

For per diem of commissioners, visiting ware-houses, - - 168 00

Free negroes:

For payments to commissioners for assessing free negroes, under the 11th
section of an act passed 29th March 1851, ch. 6, - - 64 49

Transportation of free negroes:

To the Virginia Colonization society in payment for the transportation to
Liberia of forty two free negroes (\$2,100); and to John Howard, for
five years' services to the 5th April 1858, as secretary to the Coloni-
zation board, - - - - - 2,600 00

Washington monument:

To the administratrix of Thomas Crawford, for balance of
statuary, under contract with Governor Floyd in 1850, less
\$2,000, reserved, - - - - 6,032 50
To same, for plaster casts of the statues of Mason and Marshall, 9,000 00
To Randolph Rogers, in full of the first installment for casting
in bronze, and delivering the statue of George Mason, 4,500 00
To P. E. Gibbs, for one ambrotype and one photographic copy
of Gen. Lewis, - - - - 5 00
For freight and insurance on equestrian group (7,296 25),
and other expenses in placing statues on the monument, 11,966 30
Sundry expenses attending the celebration of the erection of
the equestrian statue of Washington, under act passed 6th
February 1858, ch. 173, - - - 4,712 14
36,215 94

Jonathan M. Bennett, auditor:

For fees on orders for the redemption of lands, - - - 291 50

Unclaimed dividends:

| | | |
|--|-----------|-----------|
| To C. R. Harris and others, commissioners to select a site for the Trans-Alleghany lunatic asylum, under act passed 22d March 1858, ch. 168, - - - - - | 252 00 | |
| For expenses incurred in the removal of the remains of James Monroe, ex-president of the United States, from the public burying ground in the city of New York to Hollywood cemetery at Richmond, including an advance payment of \$500, of which \$393 was refunded—see Receipts, - - - - - | 1,758 90 | |
| To A. E. Peticolas, for one year's allowance as vaccine agent at Richmond, - - - - - | 500 00 | |
| Joseph J. White, for one year's allowance as messenger to this office, - - - - - | 725 00 | |
| To D. Kennon and others, temporary clerks employed by the auditor to copy sales of delinquent lands, and to copy lists of delinquent taxes returned by the sheriffs and collectors, - - - - - | 1,076 66 | |
| To R. S. Thomas, John H. Dunlavy and Charles H. Payne, for conveying lunatics to the Eastern lunatic asylum, appropriated by acts passed 3d and 19th March 1858, ch. 511, 513 and 524, - - - - - | 381 23 | |
| To John H. Dunlavy, James C. Currin and William L. Spencer, for commission on collection of taxes appropriated by acts passed 3d March and 7th April 1858, ch. 504, 505 and 512, - - - - - | 359 11 | |
| To two sets military harness (\$81), and for repairing tents (\$83 53), allowed out of any money not appropriated, under 16th and 17th sections of 27th chapter of the Code, - - - - - | 164 53 | |
| To James O. Watson, for Acts of Assembly furnished the clerk's office of Marion county, allowed by act of 27th February 1858, ch. 483, - - - - - | 29 00 | |
| To Ephriam B. Hall, for services as attorney for the commonwealth in the prosecution of Jesse Metz, allowed by act of 19th February 1858, ch. 500, - - - - - | 50 00 | |
| To Alexander Vattermare, for appropriation to international exchanges (\$250), and to Irving and Willey, for freight and expenses on one case (\$17 32), - - - - - | 267 32 | |
| | <hr/> | 10,490 27 |
| Lands sold in 1855: | | |
| To the sheriff of Doddridge, for an overpayment on that account, - - - - - | | 138 79 |
| Warrants on account: | | |
| To sheriffs and others, for overpayments, and delinquents returned after settlement, on licenses of 1858 (\$125 52), of 1857 (\$662 27), of 1856 (\$114 39), and of 1855 (\$192 43), - - - - - | 1,094 61 | |
| On capitation tax of 1857, - - - - - | 11,550 60 | |
| On revenue tax, and tax on licenses returnable to September 1857 (\$11,399 16), on revenue and capitation tax; and tax on licenses returnable to September 1856 (\$5,643 98), of 1855 (\$124 86), and of 1854 (\$282 29), - - - - - | 17,429 16 | |
| On tax on free negroes of 1857 (\$1,378 01), of 1856 (\$256 02), of 1855 (\$40 19), and of 1854 (\$42 23), - - - - - | 1,717 58 | |
| On militia fines of 1852 (\$17 10), and of 1851 (\$26 43), - - - - - | 43 53 | |
| On law process, &c. - - - - - | 444 44 | |

| | | | | | |
|---|---|---|---|-----|----|
| On notarial seals, | - | - | - | 77 | 42 |
| Refunding so much improperly received to the credit of the commonwealth, belonging to the Board of public works, and paid over to it, | - | - | - | 458 | 10 |

-32,815 44

Public roads :

| | | | | | |
|---|---|---|---|-----|----|
| To Roland & French, for balance due them for work upon the Tazewell court-house and Richlands turnpike, under act passed February 3d, 1858, ch. 497, \$180; and to J. T. Nicklin, for balance due him as commissioner of the Sistersville and Salem turnpike company, under act passed February 26th, 1858, ch. 464, \$62 25, | - | - | - | 242 | 25 |
|---|---|---|---|-----|----|

Burnt tobacco :

| | | | | | |
|--|---|---|---|----|----|
| To Booker & Watkins, for damage done by fire to tobacco in Shockoe ware-house, under an act appropriating the public revenue, passed 7th April 1858, ch. 14, | - | - | - | 25 | 62 |
|--|---|---|---|----|----|

Capitation tax :

| | | | | | |
|--|---|---|---|---------|----|
| To the Literary fund, on account of that tax for 1857, and for arrears, appropriated to purposes of education in primary and free schools, | - | - | - | 208,721 | 06 |
|--|---|---|---|---------|----|

Fugitive slave fund :

| | | | | | |
|---|---|---|---|-----|----|
| To J. D. Brumbaugh, for his services in capturing fugitive slaves in Pennsylvania, that escaped from Loudoun, | - | - | - | 126 | 00 |
|---|---|---|---|-----|----|

James river and Kanawha company :

| | | | | | |
|---|---|---|---|---------|----|
| For the payment of interest to the 1st of July 1858, on bonds of the company guaranteed by the state, | - | - | - | 199,443 | 06 |
|---|---|---|---|---------|----|

City of Wheeling :

| | | | | | |
|---|---|---|---|--------|----|
| For the payment of interest to the 1st January 1858, on bonds of the city guaranteed by the state, of which \$1,500 was refunded prior to the 1st October 1858, | - | - | - | 14,940 | 00 |
|---|---|---|---|--------|----|

214,383 06

Lot on Governor street :

| | | | | | |
|---|---|---|---|-------|----|
| To the heirs of G. V. Clarke dec'd, for a lot of 76½ feet, at \$50 per foot, sold by the governor, under authority of the act passed 3d April 1848, amended by an act passed 29th March 1851 (\$3,825), and for fee and tax on their deed (\$2 25,) | - | - | - | 3,827 | 25 |
|---|---|---|---|-------|----|

Junction valley turnpike road :

| | | | | | |
|--|---|---|---|--------|----|
| To Samuel McDowell Reid, receiver of the circuit court of Rockbridge county, on account of the purchase, by the Board of public works, of said road, paid under authority of an act passed 22d December 1857, ch. 122, | - | - | - | 25,528 | 09 |
|--|---|---|---|--------|----|

Berryville and Charlestown turnpike road :

| | | | | | |
|---|---|---|---|-------|----|
| To P. McCormick and Andrew Hunter, trustees, on account of the purchase, by the Board of public works, of said road, paid under authority of an act passed on the 2d April 1858, ch. 124, | - | - | - | 7,236 | 97 |
|---|---|---|---|-------|----|

36,592 31

Treasury notes :

| | | |
|--|-------------------|--|
| In payment of the principal of notes issued under
act of 18th March 1856, ch. 11, - | - 775,840 00 | |
| In payment of the interest on such notes, - | 43,388 95 | |
| | <u>819,228 95</u> | |

Sinking fund :

| | | |
|--|------------------|------------------------|
| In payment of the principal of certificates of public debt, dated 30th June 1858, created to meet temporary charges upon the treasury, to that fund, for so much loaned to the commonwealth, as an investment, - | - 28,313 77 | |
| In payment of the interest on such obligations, - | 191 92 | |
| | <u>28,505 69</u> | |
| | | <u>847,734 64</u> |
| | | <u>\$ 4,573,190 56</u> |

Auditor's Office, 30th November 1858.

A STATEMENT OF THE TAXES

Arising on Lots, Lands, White Males of twenty-one years of age, Male Free Negroes between the ages of twenty-one and fifty-five years, Slaves who have attained the age of twelve years and upwards, on Horses, Mules, Asses and Jennets, Cattle, Sheep and Hogs, Pleasure Carriages, Stages, &c., Gold and other Watches, Metallic and other Clocks, Pianos and Harps, Plate and Jewelry, Household and Kitchen Furniture, Amount of Solvent Bonds or other Securities due to, after deducting therefrom Amount due by Tax Payers to others, Capital invested or used in any Manufacturing Business, or invested or employed in any Trade or Business except Agricultural, for which no License is required, Moneys under the Control of a Court, Capital of Companies which declare no Dividends, Personal Property of Internal Improvement Companies, and other Articles of Personal Property, Fees of Office, Amount of Income, Interest or Profit, Dividends, Toll Bridges, and on Licenses to Merchants and others, for the year 1858.

| COUNTIES
AND
CORPORATIONS. | LOTS. | LANDS. | WHITE MALES. | | Male Free
Negroes. | | SLAVES. | | Aggregate val.
of other prop-
erty taxed at
40 cts. on each
\$100. | Fees of Office. | Income. | Interest. | Dividends. | Toll Bridges
and Ferries. | Omitted taxes,
supplements,
returns, &c. | Fractions and
overcharges. | TOTAL. |
|--|----------|----------|--------------|---------|-----------------------|-----|---------|---------|--|-----------------|---------|-----------|------------|------------------------------|--|-------------------------------|--------|
| | | | No. | | No. | | No. | | | | | | | | | | |
| | | | Tax. | No. | Tax. | No. | Tax. | No. | | | | | | | | | |
| Accomack, | 158 20 | 11639 50 | 2245 | 1876 00 | 594 | 594 | 2860 | 3192 00 | 60 14 | 8 00 | 28 00 | 2564 26 | 12 00 | 86 78 | 6 58 | 22850 80 | |
| Albemarle, | 1694 09 | 27410 67 | 2617 | 2093 60 | 87 | 87 | 7531 | 9037 50 | 286 87 | 1539 49 | 1891 99 | 2564 26 | 12 00 | 86 78 | 08 | 57219 91 | |
| Alexandria, | 13610 84 | 25339 62 | 2183 | 1746 40 | 255 | 255 | 806 | 967 20 | 771037 00 | 1999 14 | 1926 04 | 511 27 | 24 00 | — | 2 90 | 26686 06 | |
| Alleghany, | 214 34 | 3281 97 | 862 | 689 60 | 12 | 12 | 452 | 545 40 | 24 40 | 192 24 | 14 60 | — | — | — | — | 6008 62 | |
| Amelia, | — | 8769 09 | 639 | 527 20 | 61 | 61 | 4091 | 4909 20 | 774869 00 | 122 24 | 178 95 | — | — | — | — | 17973 59 | |
| Amherst, | 79 45 | 8669 46 | 1706 | 1364 80 | 73 | 73 | 3352 | 4022 40 | 865725 00 | 12 00 | 23 00 | 198 87 | — | — | 3 39 | 17507 22 | |
| Appomattox, | 73 82 | 5869 28 | 915 | 729 00 | 26 | 26 | 2489 | 2986 80 | 715560 00 | 14 00 | 68 60 | 64 67 | 6 00 | — | 2 61 | 63439 58 | |
| Augusta, | 3602 46 | 37665 39 | 4210 | 3368 00 | 71 | 71 | 3001 | 3001 20 | 627631 00 | 239 34 | 677 48 | 629 73 | — | — | 2 61 | 9451 43 | |
| Barbour, | 145 37 | 5519 61 | 1686 | 1348 80 | 9 | 9 | 81 | 97 20 | 3393681 00 | 38 56 | — | 23 | — | — | — | 6969 49 | |
| Bath, | 8 14 | 4115 65 | 627 | 501 60 | 6 | 6 | 537 | 644 40 | 213007 00 | 6 00 | 35 25 | 505 73 | — | — | 89 | 26705 39 | |
| Bedford, | 431 94 | 19055 07 | 1966 | 2372 80 | 80 | 80 | 5393 | 6363 60 | 4018914 00 | 22 60 | 43 70 | — | — | — | 12 81 | 27084 98 | |
| Berkeley, | 2224 18 | 18679 58 | 1782 | 1409 60 | 40 | 40 | 932 | 1149 40 | 883103 00 | 24 00 | — | — | — | — | — | 3467 02 | |
| Boone, | — | 2176 48 | 692 | 545 60 | — | — | 83 | 99 60 | 159052 00 | 6 00 | 1 63 | — | — | 1 50 | — | 80457 47 | |
| Botetourt, | 855 76 | 11394 17 | 1713 | 1370 40 | 78 | 78 | 1971 | 2265 20 | 941299 00 | 4 10 | 94 35 | 186 80 | 42 36 | — | 1 42 | 80457 47 | |
| Braxton, | 617 66 | 4267 47 | 1142 | 913 80 | 1 | 1 | 60 | 72 00 | 268679 00 | 6 25 | 3 30 | — | — | — | 77 | 6338 90 | |
| Brown, | — | 4003 81 | 998 | 798 40 | 12 | 12 | 4 | 4 80 | 490350 00 | 110 50 | 34 55 | — | — | — | — | 18724 58 | |
| Brunswick, | 89 20 | 6129 70 | 1084 | 867 20 | 100 | 100 | 5105 | 6126 00 | 1230450 00 | 64 03 | 370 00 | — | — | — | — | 90910 05 | |
| Buchanan—formed from Russell and Taylor, | — | — | — | — | — | — | — | — | 89007 00 | 44 75 | 93 55 | 731 53 | 19 80 | 4 15 | 25 54 | 26100 21 | |
| Buckingham, | 197 36 | 9535 65 | 1284 | 1030 40 | 57 | 57 | 4705 | 5545 00 | 43 75 | 1079 89 | — | 1032 93 | 60 90 | 4 00 | 104 03 | 11919 76 | |
| Cabell, | 414 24 | 7437 43 | 1349 | 1111 80 | 3 | 3 | 248 | 297 60 | 60801 00 | 42 50 | — | — | — | — | — | 3467 02 | |
| Campbell, | 9430 40 | 13685 17 | 1731 | 1184 80 | 184 | 184 | 6076 | 7451 80 | 315232 00 | 1079 89 | — | 1032 93 | 60 90 | 4 00 | 104 03 | 11919 76 | |
| Caroline, | — | — | — | — | — | — | — | — | 274187 00 | — | — | — | — | — | — | — | |
| Carroll, | 154 60 | 17445 70 | 1400 | 1194 60 | 14 | 14 | 124 | 154 80 | 315232 00 | — | — | — | — | — | — | — | |

| City | 4044 40 | 435 | 348 00 | 171 | 171 | 1804 | 9164 80 | 232747 00 | 17 00 | 34 90 | 484 96 | 3 00 | 30 | 8539 35 |
|---|----------|----------|-----------|-----|-----|------|---------|------------|--------|--------|---------|------|-------|----------|
| Charles City, | 13224 64 | 1022 | 217 80 | 51 | 51 | 5334 | 6400 80 | 1501178 00 | 26 04 | 178 38 | 878 40 | - | 95 | 27582 52 |
| Charlotte, | 1451 07 | 444 | 353 20 | - | - | 6 | 7 20 | 76365 00 | - | - | 878 40 | - | 40 | 3121 59 |
| Calhoun, | 14040 89 | 1772 | 1417 60 | 103 | 103 | 4827 | 5792 40 | 1043043 00 | 22 50 | 474 09 | 341 06 | - | 1 50 | 28676 67 |
| Chesterfield, | 15188 54 | 1802 | 641 60 | 16 | 16 | 1884 | 2280 80 | 746503 00 | 5 90 | 144 21 | 21 80 | - | 7 00 | 1617 16 |
| Clark, | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Clay - Formed from Braxton and Nicholas and embraced in those counties, | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Craig, | 3449 95 | 633 | 506 40 | 11 | 11 | 229 | 274 80 | 255418 00 | - | - | - | - | 82 | 5346 93 |
| Culpeper, | 576 75 | 12345 85 | 858 40 | 38 | 38 | 3373 | 4050 00 | 939684 00 | 54 75 | 109 75 | 291 26 | - | 2 99 | 22066 52 |
| Cumberland, | 51 64 | 665 | 532 00 | 61 | 61 | 3626 | 4351 20 | 677342 00 | 32 00 | 130 58 | 167 60 | - | 16 | 16238 47 |
| Dinwiddie, | - | 1072 | 857 60 | 104 | 104 | 3884 | 4680 80 | 787917 00 | 144 41 | 31 46 | 2 00 | - | - | 18689 76 |
| Doddrige, | 77 28 | 2905 94 | 672 00 | 1 | 1 | 16 | 19 20 | 747335 00 | 15 92 | 31 46 | 2 00 | - | 93 | 4389 59 |
| Elizabeth City, | 971 00 | 2955 53 | 367 20 | 32 | 32 | 1275 | 1530 00 | 342417 00 | 8 00 | 83 10 | 30 00 | - | 1 15 | 7402 57 |
| Essex, | 301 60 | 7924 76 | 579 20 | 75 | 75 | 3702 | 4442 40 | 718728 00 | 49 11 | 74 99 | 970 67 | - | - | 17459 59 |
| Fairfax, | 183 02 | 16954 32 | 1431 20 | 123 | 123 | 1693 | 9031 60 | 804620 00 | 102 75 | 346 35 | 144 66 | - | - | 24554 24 |
| Fauquier, | 1710 16 | 35045 72 | 1820 80 | 116 | 116 | 5151 | 6181 20 | 1919648 00 | 104 00 | 47 02 | 63 40 | - | - | 25767 36 |
| Fayette, | - | 984 | 787 20 | 3 | 3 | 112 | 134 40 | 204537 00 | - | - | - | - | 13 | 5129 78 |
| Franklin, | 73 73 | 9687 67 | 2101 60 | 15 | 15 | 3281 | 3937 20 | 1128473 00 | 45 00 | - | - | - | 7 03 | 20562 12 |
| Floyd, | 153 66 | 8328 09 | 1067 80 | 67 | 67 | 2681 | 3457 20 | 829453 00 | 25 25 | 17 47 | 35 06 | - | 3 73 | 16282 46 |
| Fryburn, | 167 23 | 2997 45 | 1100 80 | 1 | 1 | 290 | 348 00 | 301524 00 | 25 25 | - | - | - | 3 73 | 8881 88 |
| Fredricks, | 4966 70 | 17863 85 | 2555 20 | 180 | 180 | 1269 | 1522 80 | 1734841 00 | 135 19 | 638 45 | 186 96 | - | 33 00 | 32186 08 |
| Giles, | 177 12 | 4638 73 | 866 40 | 11 | 11 | 413 | 495 60 | 333677 00 | 98 10 | - | - | - | 3 39 | 7602 27 |
| Gloucester, | 84 54 | 2926 95 | 463 60 | 2 | 2 | 91 | 25 20 | 139665 00 | 13 67 | - | - | - | 1 63 | 4078 27 |
| Goochland, | - | 7549 60 | 909 72 | 105 | 105 | 3053 | 3653 60 | 683790 00 | 22 75 | - | - | - | 04 | 15134 93 |
| Grayson, | 75 14 | 10708 79 | 682 60 | 112 | 112 | 3435 | 4122 00 | 840377 00 | 36 00 | 91 00 | 538 06 | - | 9 00 | 19692 18 |
| Greenbrier, | 840 74 | 12520 78 | 1704 00 | 24 | 24 | 995 | 1214 40 | 1253991 00 | 11 50 | 144 73 | 964 87 | - | 2 10 | 6830 03 |
| Greene, | 168 58 | 3668 75 | 512 80 | 1 | 1 | 960 | 1152 00 | 287962 00 | 6 83 | 11 25 | - | - | 21 | 6836 11 |
| Greenville, | 86 22 | 2278 77 | 375 20 | 30 | 30 | 9216 | 9559 20 | 387968 00 | 56 68 | 320 03 | 14 63 | - | - | 7510 91 |
| Hanover, | 98 02 | 20623 74 | 1903 20 | 131 | 131 | 8537 | 1024 40 | 2917735 00 | 107 66 | 320 03 | 14 63 | - | 11 17 | 45546 03 |
| Hampshire, | 117 20 | 12563 45 | 1532 00 | 31 | 31 | 721 | 863 20 | 196343 00 | 20 00 | 147 10 | 449 20 | - | 4 58 | 91731 53 |
| Hancock, | 227 90 | 3294 55 | 1692 00 | 37 | 37 | 4727 | 5672 40 | 1193363 00 | 30 00 | 18 00 | - | - | 25 | 94925 80 |
| Hardy, | 417 30 | 11365 73 | 1605 20 | 45 | 45 | 662 | 794 40 | 2459653 00 | 3 00 | 44 60 | 35 33 | - | 9 85 | 7919 81 |
| Harrison, | 1163 72 | 14102 91 | 2537 20 | 3 | 3 | 329 | 394 80 | 1058933 00 | 22 83 | - | - | - | - | 13199 47 |
| Henrico, | - | 29336 56 | 1224 80 | 143 | 143 | 4440 | 5328 80 | 1164790 00 | 42 75 | - | - | - | 4 40 | 43597 43 |
| Henry, | 84 82 | 6493 42 | 982 40 | 37 | 37 | 2219 | 2782 80 | 717386 00 | 46 92 | 34 17 | 3028 00 | - | 4 00 | 13335 17 |
| Highland, | 37 28 | 5194 12 | 829 60 | 5 | 5 | 226 | 271 20 | 361353 00 | 17 00 | - | - | - | - | 7633 14 |
| Isle of Wight, | 346 00 | 5121 17 | 1037 80 | 221 | 221 | 2058 | 2469 60 | 958672 00 | 56 85 | 13 25 | 341 99 | - | 1 12 | 12880 26 |
| Jackson, | 312 08 | 6027 92 | 1441 24 | 1 | 1 | 1166 | 44 40 | 285432 00 | 3 77 | - | - | - | 4 64 | 8688 54 |
| James City, | 3835 14 | 1346 85 | 244 195 | 20 | 20 | 130 | 1399 20 | 569104 00 | 23 92 | 68 20 | 36 40 | - | 1 26 | 39512 26 |
| Jefferson, | 22229 24 | 18952 | 1516 00 | 68 | 68 | 2356 | 2791 20 | 1913649 00 | 120 29 | 190 50 | 68 55 | - | 3 12 | 28256 37 |
| Kanawha, | 1437 39 | 13327 54 | 2041 60 | 28 | 28 | 1443 | 1731 60 | 851814 00 | 103 00 | 286 50 | 68 55 | - | - | 11408 63 |
| King George, | 38 60 | 6094 82 | 400 00 | 38 | 38 | 2159 | 2590 80 | 501490 00 | 13 65 | 19 47 | 297 33 | - | - | 14061 02 |
| King William, | - | 6813 94 | 573 458 | 63 | 63 | 3059 | 3670 80 | 477555 00 | 26 75 | 43 77 | - | - | 14 | 12061 02 |
| King and Queen, | - | 6923 94 | 898 710 | 136 | 136 | 3163 | 3819 60 | 789162 00 | 3 80 | 16 95 | 127 53 | - | 88 | 15012 08 |
| Lancaster, | - | 3842 23 | 337 610 | 56 | 56 | 1583 | 1899 60 | 356920 00 | 3 80 | 16 95 | 1 60 | - | 25 34 | 7585 49 |
| Lee, | 64 00 | 6447 31 | 1777 1421 | 60 | 60 | 494 | 592 80 | 723147 00 | 11 50 | 72 25 | - | - | 3 31 | 11443 41 |
| Leewards, | 393 68 | 5220 50 | 1252 1001 | 2 | 2 | 8 | 100 00 | 413594 00 | 35 00 | - | - | - | 12 17 | 8321 57 |
| Logan, | 36 00 | 1348 36 | 708 566 | 40 | 40 | 78 | 83 60 | 237498 00 | 87 | - | - | - | 04 | 3075 26 |
| Loudoun, | 1723 60 | 44783 51 | 2481 60 | 162 | 162 | 3173 | 3810 00 | 3455135 00 | 70 25 | 78 85 | 537 47 | - | 1 12 | 67507 86 |

| COUNTIES
AND
CORPORATIONS. | LOTS. | LANDS. | | WHITE MALES. | | Male Free
Negroes. | | SLAVES. | | Aggregate val.
of other prop-
erty taxed at
40c. on each
\$100. | Fees of Office. | Income. | Interest. | Dividends. | Toll Bridges
and Ferries. | Omitted taxes,
supplemental
returns, &c. | Fractions and
overcharges. | TOTAL. | |
|---|----------|--------|------|--------------|---------|-----------------------|------|---------|---------|---|-----------------|---------|-----------|------------|------------------------------|--|-------------------------------|----------|---------|
| | | No. | | Tax. | | No. | | Tax. | | | | | | | | | | | |
| | | No. | Tax. | No. | Tax. | No. | Tax. | No. | Tax. | | | | | | | | | | |
| Louisburg. | 32 80 | 13948 | 32 | 1400 | 1120 00 | 37 | 37 | 5316 | 6379 20 | 1575800 00 | 42 35 | 152 72 | 798 60 | - | - | - | 10 | 28779 49 | |
| Lunenburg. | 317 40 | 6824 | 50 | 936 | 748 80 | 33 | 33 | 4192 | 5330 40 | 954903 00 | 51 75 | - | 83 66 | - | - | - | 78 | 16070 30 | |
| Madison. | 890 37 | 9968 | 88 | 944 | 755 20 | 14 | 14 | 2378 | 2853 60 | 1116110 00 | 52 50 | - | 67 63 | - | - | - | 1 50 | 16781 18 | |
| Marion. | 311 89 | 9905 | 77 | 2352 | 1841 60 | 1 | 1 | 45 | 54 00 | 767692 00 | 104 25 | 15 00 | - | - | - | - | 6 19 | 15923 62 | |
| Marshall. | 647 47 | 9921 | 103 | 1854 | 1563 20 | 5 | 5 | 22 | 26 40 | 331281 00 | 6 55 | - | - | - | - | - | 1 00 | 15945 38 | |
| Mason. | - | 10140 | 62 | 2022 | 1617 60 | 8 | 8 | 262 | 314 40 | 775603 00 | 21 40 | - | 13 33 | - | 10 50 | - | 2 48 | 15878 23 | |
| Ma towns. | - | 2995 | 57 | 701 | 560 80 | 29 | 29 | 1480 | 1776 00 | 338223 00 | 10 94 | - | 66 57 | - | - | - | - | 6791 87 | |
| McDowell--Formed out of a
part of Tazewell and em-
braced | - | 1284 | 95 | 1581 | 1264 80 | 192 | 192 | 7189 | 8636 80 | 1415999 00 | 69 00 | 287 39 | 485 46 | - | 62 40 | - | 60 93 | 31010 93 | |
| Mecklenburg. | 59 30 | 9834 | 51 | 1189 | 951 20 | 6 | 6 | 189 | 926 80 | 294015 00 | 1 25 | 9 00 | - | - | - | - | - | 5032 12 | |
| Mercer. | 55 14 | 3401 | 89 | 477 | 381 60 | 34 | 34 | 1491 | 1789 20 | 315166 00 | 11 25 | - | 61 80 | - | - | - | 1 29 | 6996 43 | |
| Middlesex. | 1005 76 | 11073 | 62 | 2465 | 1972 00 | 5 | 5 | 61 | 73 20 | 1074339 00 | 46 00 | 9 00 | - | - | 81 00 | - | 10 83 | 16576 16 | |
| Monongalia. | 431 17 | 19739 | 39 | 1958 | 1566 40 | 6 | 6 | 669 | 802 80 | 1392078 00 | 83 00 | 33 50 | 117 60 | - | 8 70 | - | 1 85 | 21318 72 | |
| Monroe. | 607 52 | 10121 | 60 | 1526 | 1290 80 | 23 | 23 | 1145 | 1374 00 | 730613 00 | 24 31 | 153 87 | 94 30 | - | 2 15 | - | 34 | 16474 34 | |
| Montgomery. | 338 40 | 9817 | 15 | 745 | 596 00 | 4 | 4 | 65 | 78 00 | 198342 00 | 50 33 | 103 63 | 373 18 | - | 9 00 | - | 80 | 4426 71 | |
| Morgan. | 723 46 | 1194 | 97 | 1184 | 947 20 | 504 | 504 | 2609 | 3130 80 | 953740 00 | 50 33 | 103 63 | 373 18 | - | 21 00 | - | - | 15947 96 | |
| Nasemond. | 281 40 | 10623 | 99 | 1928 | 992 40 | 14 | 14 | 3194 | 4108 80 | 519681 00 | 12 43 | 19 55 | 328 33 | - | - | - | 4 95 | 18436 28 | |
| Nelson. | 48 94 | 3688 | 15 | 471 | 376 80 | 66 | 66 | 1819 | 2182 80 | 950445 00 | 4 00 | - | 116 00 | - | - | - | 1 88 | 7580 48 | |
| New Kent. | 7999 07 | 3688 | 68 | 1095 | 976 80 | - | - | 102 | 192 40 | 953853 00 | 226 51 | 564 62 | 536 23 | - | 624 00 | - | 4 20 | 30962 87 | |
| Norfolk county. | - | 9363 | 72 | 3247 | 2587 60 | 301 | 301 | 3761 | 4513 20 | 645033 00 | 34 95 | 68 65 | 4 00 | - | - | - | 1 00 | 11731 02 | |
| Northampton. | - | 3572 | 53 | 634 | 507 20 | 159 | 159 | 2167 | 2600 40 | 645033 00 | 34 95 | 68 65 | 4 00 | - | - | - | 1 09 | 9233 58 | |
| Northumberland. | - | 4835 | 53 | 709 | 567 20 | 31 | 31 | 1739 | 2110 80 | 139680 00 | 6 00 | 131 39 | 320 80 | - | - | - | 1 44 | 16391 20 | |
| Nottingham. | - | 7645 | 17 | 518 | 414 40 | 23 | 23 | 3883 | 4639 60 | 847532 00 | 4 60 | 131 39 | 320 80 | - | - | - | - | 19086 04 | |
| Ohio. | 13430 38 | 6656 | 60 | 3663 | 2946 40 | 23 | 23 | 32 | 26 40 | 847532 00 | 4 60 | 131 39 | 320 80 | - | - | - | - | 13792 36 | |
| Orange. | 328 58 | 10703 | 26 | 1019 | 815 30 | 42 | 42 | 3294 | 3952 80 | 730265 00 | 30 80 | 38 73 | 325 87 | - | 60 | - | - | 10351 29 | |
| Pager. | 353 30 | 8169 | 50 | 1288 | 1038 40 | 43 | 43 | 573 | 687 60 | 862197 00 | 32 60 | 22 70 | 15 87 | - | - | - | 03 | 3437 86 | |
| Patrick. | 104 91 | 5429 | 72 | 1373 | 1087 60 | 13 | 13 | 1945 | 1494 00 | 538969 00 | 56 15 | - | - | - | - | - | - | 33 | 7527 99 |
| Pennsanta. | - | 8298 | 94 | 573 | 458 40 | 3 | 3 | 6 | 7 20 | 141267 00 | 7 50 | - | - | - | - | - | 2 33 | 7527 99 | |
| Pendleton. | 113 52 | 4924 | 36 | 1087 | 677 60 | 11 | 11 | 163 | 195 80 | 532533 00 | 7 50 | - | 2 67 | - | 207 00 | - | 02 | 38909 91 | |
| Pittsylvania. | 121 04 | 18755 | 81 | 3183 | 2546 40 | 92 | 92 | 7136 | 8963 30 | 2098395 00 | 98 51 | 57 55 | 40 00 | - | - | - | 1 77 | 7152 84 | |
| Pocahontas. | 34 30 | 4676 | 55 | 779 | 623 20 | 4 | 4 | 154 | 184 80 | 404054 00 | 12 00 | - | - | - | - | - | 7 56 | 11197 91 | |
| Frederick. | 389 93 | 6236 | 71 | 3244 | 1875 20 | - | - | 47 | 56 40 | 655016 00 | 11 00 | - | - | - | - | - | 1 49 | 15493 47 | |
| Prince Edward. | 73 83 | 7733 | 44 | 573 | 457 60 | 107 | 107 | 3064 | 3676 80 | 681320 00 | 24 30 | 25 33 | 563 40 | - | 15 00 | - | 1 31 | 18540 86 | |
| Prince George. | 5 04 | 7647 | 23 | 692 | 736 80 | 96 | 96 | 1462 | 5018 40 | 1045946 00 | 53 06 | 375 46 | 195 96 | - | - | - | - | 15638 35 | |
| Prince Georges. | 99 06 | 5931 | 22 | 976 | 553 60 | 117 | 117 | 2098 | 3397 60 | 742871 00 | 32 75 | 98 35 | 626 00 | - | - | - | - | 11105 45 | |
| Prince William. | 414 58 | 9073 | 42 | 1314 | 1051 20 | 53 | 53 | 1792 | 2192 40 | 517803 00 | 36 94 | 43 60 | - | - | - | - | 43 70 | 15840 93 | |
| Raleigh. | 84 40 | 6863 | 54 | 736 | 544 80 | 4 | 4 | 914 | 1044 80 | 610900 00 | 37 00 | 10 40 | 87 30 | - | 12 00 | - | 45 | 6037 40 | |
| Roanoke. | 254 11 | 2605 | 05 | 1048 | 823 80 | 2 | 2 | 334 | 400 40 | 290011 00 | 47 00 | - | - | - | 10 80 | - | 3 00 | 6037 40 | |
| Salem. | 177 92 | 3019 | 76 | 656 | 594 40 | - | - | 112 | 134 40 | 365370 00 | 11 58 | - | - | - | - | - | - | 7736 34 | |
| Shenandoah. | 110 93 | 8509 | 64 | 996 | 743 40 | - | - | 112 | 134 40 | 365370 00 | 11 58 | - | - | - | - | - | - | 7736 34 | |

[illegible]

RECAPITULATION.

| | |
|---|-------------------------------|
| Lots, improved and unimproved, at 40 cents on each \$100 of value, - | 232,632 66 |
| Lands, improved and unimproved, " " " - | 1,268,134 80 |
| White males of and over 21 years of age, 201,564, at 80 cents, - | 161,251 20 |
| Free negroes—males between the ages of 21 and 55 years, 9,272, at 100 cts. - | 9,272 00 |
| Slaves of and over 12 years of age, 272,073, at 120 cents, - | 326,487 60 |
| Aggregate value of other property, \$121,855,118 50, at 40 cents on each \$100 of value, say - | 487,425 08 |
| Fees of office, - | 5,615 39 |
| Incomes, - | 28,918 11 |
| Interest or profits, - | 51,669 16 |
| Dividends, - | 8,305 79 |
| Toll bridges and ferries, - | 2,821 98 |
| Taxes of 1857 omitted, interest, &c. - | 821 58 |
| Fractions, - | 577 15 |
| | <u>2,583,982 50</u> |
| Collateral inheritance tax—Alexandria, \$50; Campbell, \$252; Cheater-field, \$513 08; King William, \$573 08; Lancaster, \$50; Washington, \$220 14, - | 1,658 30 |
| | <u>2,585,640 80</u> |
| On licenses to merchants and others, returnable to May 1858, 413,335 49 | |
| " " " " Sept. " 90,658 65 | |
| | <u>504,044 14</u> |
| | <u>3,089,684 94</u> |
| Deduct amount assessed upon white males, - | 161,251 20 |
| " " free negroes, - | 9,272 00 |
| | <u>170,523 20</u> |
| | <u>2,919,161 74</u> |
| Deduct returns of delinquent taxes received, - | 55,601 88 |
| " " " " to be rec'd, estimated at 1,427 00 | |
| " commissions to sheriffs and sergeants, for collection of taxes, estimated, - | 121,162 91 |
| | <u>173,191 79</u> |
| Estimated net amount applicable to the ordinary expenses of government, - | <u><u>\$ 2,740,969 95</u></u> |

Capitation Tax.

| | |
|---|------------|
| Gross amount assessed on white males of and over 21 years of age, - | 161,251 20 |
| Deduct returns of delinquent taxes received, - | 28,055 78 |

Free Negro Tax.

| | | | | | | |
|--|---|---|---|---|-------------------|---------------------------|
| Gross amount assessed on free negroes—males between the ages of 21 and 55 years, | - | - | - | - | - | 9,272 00 |
| Deduct returns of delinquent taxes received, | | | | | - 2,052 00 | |
| “ “ “ “ to be received, estimated at | | | | | 20 00 | |
| “ . commissions to sheriffs and sergeants, for collection of taxes, estimated, | | | | - | - 324 53 | |
| | | | | | <u> </u> | 2,396 53 |
| Estimated net avails of free negro tax, applicable to the removal of free colored persons to Liberia, | - | - | - | - | - | <u><u>\$ 6,875 47</u></u> |

Auditor's Office, November 1859.

D

STATE OF THE TREASURY-

| | | | |
|--------------|---|---|------------------------|
| 1857. | | | |
| Oct'r 1, | To balance, per last annual report, | - | 37,124 91 |
| 31, | To receipts in October 1857, | - | 178,867 39 |
| Nov'r 30, | To do. in November 1857, | - | 1,449,323 19 |
| Dec'r 31, | To do. in December 1857, | - | 448,111 27 |
| | | | <u>\$ 2,113,426 66</u> |
| 1858. | | | |
| Jan'y 2, | To balance brought down, | - | 644,799 94 |
| 30, | To receipts in January 1858, | - | 303,845 15 |
| Feb'ry 27, | To do. in February 1858, | - | 73 087 06 |
| March 31, | To do. in March 1858, | - | 121,799 05 |
| | | | <u>\$ 1,143,530 59</u> |
| 1858. | | | |
| April 1, | To balance brought down, | - | 104,252 57 |
| 30, | To receipts in April 1858, | - | 114,593 02 |
| May 31, | To do. in May 1858, | - | 304,635 64 |
| June 30, | To do. in June 1858, | - | 1,091,406 76 |
| | | | <u>\$ 1,614 839 99</u> |
| 1858. | | | |
| July 1, | To balance brought down, | - | 72,502 12 |
| 31, | To receipts in July 1858, | - | 321,671 52 |
| Aug't 31, | To do. in August 1858, | - | 80,033 40 |
| Sept'r 30, | To do. in September 1858, | - | 68,484 76 |
| | | | <u>\$ 542,691 80</u> |
| 1858. | | | |
| Oct'r 1, | To balance this day against the treasurer, exclusive of the funds
under the direction of the second auditor, | - | \$ 19,878 04 |

COMMONWEALTH'S FUNDS—1857-8.

| | | | | | |
|--|------|----|---|---------------------|-----------|
| By amount of warrants paid in October 1857, | - | - | - | 99,890 | 63 |
| By do. do. in November 1857, | - | - | - | 491,487 | 29 |
| By do. do. in December 1857, | - | - | - | 877,249 | 50 |
| Balance 31st December 1857, | - | - | - | 644,799 | 24 |
| | | | | <u>\$ 2,113,426</u> | <u>66</u> |
| By amount of warrants paid in January 1858, | - | - | - | 542,754 | 25 |
| By do. do. in February 1858, | - | - | - | 238,462 | 66 |
| By do. do. in March 1858, | - | - | - | 258,061 | 04 |
| Balance 31st March 1858, | - | - | - | 104,252 | 57 |
| | | | | <u>\$ 1,143,530</u> | <u>52</u> |
| By amount of warrants paid in April 1858, | - | - | - | 93,905 | 73 |
| By do. do. in May 1858, | - | - | - | 104,824 | 45 |
| By do. do. in June 1858, | - | - | - | 1,343,657 | 69 |
| Balance 30th June 1858, | - | - | - | 72,502 | 12 |
| | | | | <u>\$ 1,614,889</u> | <u>99</u> |
| By amount of warrants paid in July 1858, | - | - | - | 355,823 | 75 |
| By do. do. in August 1858, | - | - | - | 104,922 | 26 |
| By do. do. in September 1858, | - | - | - | 62,067 | 75 |
| Balance 30th September 1858, | - | - | - | 19,878 | 04 |
| | | | | <u>\$ 542,691</u> | <u>80</u> |
| Total amount of warrants issued by the auditor from the 1st October 1857, | | | | | |
| to the 30th September 1858, inclusive, | - | - | - | 4,573,190 | 56 |
| Add warrant No. 5332, issued by the auditor prior to the 1st October 1857, | | | | | |
| and paid after that day, | - | - | - | 17 | 50 |
| | | | | <u>4,573,208</u> | <u>06</u> |
| Deduct warrants Nos. 1872, | \$ 2 | 50 | | | |
| 2736, | 1 | 80 | | | |

A A

A STATEMENT

receipts with which the Treasurer is charged on the Books of this Office from the 1st October 1858 to the 30th September 1859, inclusive, derived from the following sources:

| | | | | | |
|---|---|---|---|--------------|---------------------|
| tax of 1859 on lands, slaves, horses and other taxable property and subjects, including others, returnable to September 1859, paid in advance, and collateral inheritance tax | - | - | - | 10,311 60 | |
| uses returnable to May 1859, including interest, | - | - | - | 376,888 22 | 387,199 82 |
| including damages and interest, | - | - | - | 2,278 919 22 | |
| " | - | - | - | 55,406 94 | 2,334,326 16 |
| " | - | - | - | 93,370 38 | |
| " | - | - | - | 4,337 01 | |
| of 1856, including damages and interest, | - | - | - | 63,191 77 | 97,707 39 |
| " | - | - | - | 3,613 40 | |
| " | - | - | - | 7,515 42 | 66,805 17 |
| " | - | - | - | 392 57 | |
| " | - | - | - | - | 7,907 99 |
| " | - | - | - | - | 1,068 43 |
| " | - | - | - | - | 2,366 69 |
| " | - | - | - | - | 135 58 |
| " | - | - | - | - | 907 90 |
| " | - | - | - | - | 29 10 |
| from Miss W. Fisher, agent for collection, | - | - | - | - | 1,464 80 |
| | | | | | <u>9,809,908 08</u> |

| process, seals, wills, deeds, &c. | Jan. 1857. | July 1858. | Jan. 1859. | July 1859. | Total. |
|--|------------|------------|------------|------------|-----------|
| for clerks, including damages and interest, and \$251 03 in advance for 1858-59, | - | - | 233 33 | 233 33 | 466 66 |
| for court clerks, " " \$101 98 | - | - | 351 00 | 339 00 | 690 00 |
| for clerks, including interest, and \$205 20 in advance for 1858-59, | - | - | - | 2,676 80 | 2,676 80 |
| clerks, " " \$29 93 | - | - | - | 875 11 | 1,817 78 |
| for court of appeals, | - | - | 942 67 | - | 492 33 |
| | - | - | 422 33 | 233 33 | 434 33 |
| Totals, including interest, and \$2,883 75 in advance for 1858-59, | - | - | 2,011 00 | 375 00 | 695 40 |
| for dividends, viz: | - | - | 320 40 | 563 20 | 1,126 40 |
| for the nonwealth, Dominion, ville, | - | - | 563 20 | 256 67 | 513 34 |
| for the ge, am, | - | - | 256 67 | 1,949 60 | 3,899 20 |
| for the er, Virginia, | - | 226 00 | 1,949 60 | 4,219 07 | 8,438 14 |
| for Virginia, | - | - | 454 06 | 406 89 | 860 95 |
| for Virginia, | - | - | - | 446 67 | 446 67 |
| for Virginia, Fincastle, | - | - | 5,794 93 | 7,335 33 | 13,130 26 |
| for Virginia, Mechanics Bank of Wheeling, | - | - | 5,835 46 | 5,470 75 | 11,306 21 |
| for the k of Virginia, | - | - | 500 00 | 450 00 | 950 00 |
| for the k of Virginia, | - | - | 193 16 | 154 53 | 347 69 |
| for the Bank, | - | - | 1,348 22 | - | 1,348 22 |
| | 2,238 66 | 165 20 | 2,091 19 | - | 4,495 05 |
| | - | - | 664 77 | 542 40 | 1,207 17 |
| | - | - | 1,149 63 | 1,316 54 | 2,466 17 |
| | - | - | 293 07 | 293 07 | 586 14 |
| | - | - | 30 67 | 43 60 | 74 27 |
| | \$2,238 66 | 391 20 | 27,814 43 | 26,180 89 | 58,625 18 |

| oil road travel: | To Apr. 1, 1857. | To Oct. 1, 1857. | To Apr. 1, 1858. | To Oct. 1, 1858. | To Apr. 1, 1859. | Total. |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| bio, | - | - | - | 6,420 73 | 5,173 17 | 11,593 90 |
| - | - | - | - | 4 40 | 5 10 | 9 50 |
| - | - | - | - | - | 85 95 | 85 95 |
| - | - | - | - | 315 10 | 280 88 | 595 98 |
| - | - | - | - | 465 61 | 554 24 | 1,019 85 |
| andria, | - | - | 1,017 47 | 2,083 90 | 1,963 07 | 5,064 44 |
| - | - | - | - | 1,080 87 | 1,216 29 | 2,297 16 |
| anoke, | - | - | - | 875 31 | - | 875 31 |
| - | - | - | - | 2,117 82 | 1,988 00 | 4,105 82 |
| - | - | - | - | 3,856 31 | 2,936 36 | 6,792 67 |
| messee, | - | - | - | 4,070 35 | 4,135 63 | 8,205 98 |
| Alexandria, | - | 175 83 | - | 34 27 | 142 24 | 432 94 |
| Potomac, | 80 60 | - | - | 62 69 | 169 41 | 232 10 |
| | <u>\$ 80 60</u> | <u>175 83</u> | <u>1,017 47</u> | <u>21,387 36</u> | <u>18,650 34</u> | <u>41,311 60</u> |

of tobacco:

tobacco delivered from the warehouses, storage at the public warehouse at Richmond, and
sale of waste tobacco:

| | Duty. | Waste. | Total. |
|---|---------------------|-----------------|------------------|
| - | 438 08 | 71 87 | 509 95 |
| - | - | 772 96 | 772 96 |
| - | 1,639 09 | 15 92 | 1,655 01 |
| - | 374 69 | - | 374 69 |
| - | 253 23 | - | 253 23 |
| - | 499 55 | 32 05 | 531 60 |
| - | 474 93 | 35 77 | 510 70 |
| - | 95 12 | 33 02 | 128 14 |
| - | 69 23 | - | 69 23 |
| - | 7,480 97 | 1,097 52 | 8,578 49 |
| - | 1,958 35 | 699 24 | 2,657 59 |
| - | 4,287 19 | 1,179 78 | 5,466 97 |
| - | - | 45 60 | 45 70 |
| - | 474 55 | 127 02 | 601 57 |
| | <u>\$ 18,045 78</u> | <u>4,110 75</u> | <u>22,156 53</u> |

| | | |
|--|-------|------------|
| | | 442 70 |
| Tax on express companies—from Adams & Co. | - - - | 1611 05 |
| Tax on insurance companies, | - - - | 4930 57 |
| Fees from the register of the land office for one year to the 1st April 1859, | - - - | 3686 75 |
| Sale of waste and unappropriated land, | - - - | 2217 45 |
| Redemption of lands heretofore returned delinquent for the non payment of taxes, | - - - | 596 57 |
| Redemption of lands heretofore sold and purchased for the commonwealth, | - - - | 880 57 |
| On account of sale of land by sheriff in 1855, for non payment of taxes, | - - - | |
| For rent of the boring mill to the 1st June 1859, and interest (\$2,330 37), of property occupied by the Armory iron company to the 1st July 1858, | - - - | 4430 11 |
| including interest (\$1,576 62), of a warehouse in Buchanan to 1st July 1858 (\$50), and of a portion of the armory property from 1st July 1858 to the 1st July 1859, with interest (\$473 12). | - - - | 1757 94 |
| For printed records of the court of appeals at Richmond, (\$1,076 08), at Lewieburg (\$304 62), and district courts, including interest (\$407 24). | - - - | 395 98 |
| From the weighmaster of live stock at Richmond, | - - - | 834 32 |
| Slaves condemned—for the purchase money of a slave condemned by the county court of Loudoun to sale and transportation, pardoned by the governor, and sold to S. D. Castleman, | - - - | 1640 48 |
| From Wm. Paris and others, on account of civil prosecutions, | - - - | 178 78 |
| From S. H. Robinson \$175 49, and the Farmers Bank of Virginia \$3 29, refunding erroneous payments to them, | - - - | 750 00 |
| From collections by the treasurer from independent banks to pay the salary of the banking clerk in his department, | - - - | 637 00 |
| Fugitive slave fund—from William H. Parker, chief inspector, for fines received by him, assessed on the schooners Tilton of New York, Willow of Cranberry Isles, Edith of Harwick, and C. C. Constock, | - - - | 2308 91 |
| Voluntary enlistments—on accounts of John Martin, William, Sephia Chapman, Thaddeus Chapman and Jim, free negroes who enslaved themselves, for fees to the auditor, on payments into the treasury for redemption of lands, | - - - | 245 00 |
| From the city of Wheeling, on account of the bond executed by the mayor of said city on the 28th April 1858, in compliance with the provisions of an act passed on the 29th March 1858, | - - - | 14,011 81 |
| From the James river and Kanawha company, in part payment of interest on bond, | - - - | 1,280 00 |
| Under a decree of the circuit court of the city of Richmond, J. R. Tucker, attorney general, against the Virginia mechanics institute and the city of Richmond, directing the payment of so much into the treasury to the credit of the contingent fund, | - - - | 137 50 |
| From the Eastern lunatic asylum, on account of the pay patient fund, | - - - | 600 00 |
| From M. W. Fisher, for derelict property, erroneously paid into the treasury, to the credit of the commonwealth proper, | - - - | 9,890 87 |
| From militia fines of 1853, | - - - | 128 49 |
| Capitation tax for free negroes, 1858, including damages and interest, | - - - | 187 02 |
| " " " " | - - - | 7,340 24 |
| " " " " | - - - | 113 43 |
| " " " " | - - - | 90 38 |
| From seals attached to free negro registers, | - - - | 7,544 05 |
| Capitation tax on white males, 1858, including damages and interest, | - - - | 2,192 19 |
| " " " " | - - - | 11,210 94 |
| Total, | - - - | 132,353 43 |

Dividends:

January and July 1859 dividends on 3,250 shares of stock of the Bank of Virginia, $7\frac{1}{2}$ per cent. - - 17,062 50
 January and July 1859 dividends on 5,050 shares of stock of the Farmers Bank of Virginia, $7\frac{1}{2}$ per cent. - - 39,137 50
 January and July 1859 dividends on 3,700 shares of stock of the Bank of the Valley, 8 per cent. - - 29,600 00
 January and July 1859 dividends on 8,438 shares of stock of the Exchange Bank of Virginia, 9 per cent. - - 76,392 00
 January and July 1859 dividends on 2,918 shares of stock of the Northwestern Bank of Virginia, $7\frac{1}{2}$ per cent. - - 21,855 00

Amount of the surplus revenue of the Fund for internal improvement, including \$8,809 50 dividends of the Bank of the Valley for 1859, - - 184,077
 the sale of treasury notes, which have been redeemed, - - 420,000
 temporary loans, of which \$30,000 were paid before the 1st October 1859, the remainder payable on the 15th December 1859, - - 19,992
 - - 361,901

\$ 4,306,671

Tr's Office, November 14, 1859.

B B

Statement showing the amount of Warrants drawn upon the Treasury from the 1st of October 1858 to the 30th September 1859, inclusive, upon the following funds, &c. viz:

Commissioners of the Sinking fund:

To pay interest due and payable in New York the

1st January 1859, on \$11,523,000, 6 per cent.

coupon bonds of the state, - 345,690 00

Ditto, the 1st July 1859, on \$11,775,500, ditto, 353,265 00

698,955 00

Ditto, due and payable in London the 1st Jan'y

1859, on £ 373,000, 5 per cent. sterling bonds, 45,537 08

Ditto, the 1st July 1859, on ditto, 45,842 36

91,379 44

Ditto, due and payable 1st January 1859, on the

public debt registered in the second auditor's

office, - - - 465,582 98

Ditto, 1st July 1859, on ditto, - 479,465 08

945,048 06

Ditto, on \$ 230,350, advertised to be redeemed on

the 10th February 1859, from the 1st January

1859 to that date, - - - -

1,417 73

For surplus interest on the debt prior to 1st

January 1852 (\$187,759 97), and on account of

the debt created since that time, and up to the

1st January 1859, - - - -

370,298 18

2,107,098 41

Expense of Sinking fund:

For one year's salary to the 1st of July 1859 of the secretary of the com-

missioners of the Sinking fund (\$150), and for advertising the redemp-

tion of state debt (\$ 839 25), - - - -

999 25

2,108,087 66

Literary fund:

For one year's interest to the 1st July 1859, on \$ 319,000 of

7 per cent. debt registered in the office of the auditor of

public accounts, - - - -

22,330 00

For one year's interest to the 1st Jan'y 1859, on \$24,039 17,

old military 6 per cent. debt registered in the same office, -

1,442 35

For one year's interest to the 1st July 1859, on \$ 50,562 55 of

6 per cent. debt, - - - -

3,033 74

26,806 69

General assembly:

For expenses, session 1857-58, - - - -

56 63

Expense of representation:

For expense of comparing polls in elections, - - - -

508 23

Officers of government:

For the payment of salaries to the governor, the judges of the several courts, the commissioners of the Board of public works, the attorney general, the treasurer, auditor of public accounts, register, and their clerks, the secretary of the commonwealth, assistant secretary and copying clerk, the secretary to the commissioners of the Board of public works, the reporter and clerks of the courts of appeals, the vaccine agent at Lewisburg, the superintendent of weights and measures, the attorney of Richmond city circuit court, the keeper of the rolls, the clerks of the senate and house of delegates, and for mileage of the judges, - - - - -

113,115 12

Criminal charges and guards:

For expenses in arresting, support of persons confined in county and corporation jails, attendance of witnesses, guarding jails, pay of jurors, rewards and allowances by the governor, &c. - - - - - 76,933 58

Slaves condemned:

In payment for slaves executed pursuant to sentence, - - - - - 6,385 00

In payment for slaves sentenced to sale and transportation, and for slaves condemned to death, and reprieved for sale and transportation, - 22,080 00
28,465 00

Penitentiary officers' salaries:

For salaries to the superintendent, assistant keepers, clerk and surgeon, and allowance to the directors, - - - - - 7,878 12

Penitentiary house expenses:

For supplies furnished for the support of convicts and transports, - - - - - 6,900 55

Penitentiary criminal charges:

For expenses incurred in transporting convicts to the penitentiary, - - - - - 10,160 28
24,938 95

Expense of transports:

For expenses incurred in transporting transports to the penitentiary, - - - - - 521 30

Rewards under act passed 17th March 1836, ch. 48:

To William H. Wilson and others, for rewards allowed by the circuit courts of Norfolk and Culpeper counties, for such

Militia:

In payment of allowances made by the courts of sundry regiments, - - - - - 626 47

Officers of militia:

For one year's salary of the adjutant general to the 1st July 1859, - - - - - 100 00

Military contingent fund:

For expenses of the visitors of the military institute (\$1,121 53), allowance to the adjutant general (\$900), to his assistant (\$400), and for contingent expenses of his office (\$211 27), powder for salutes, &c. - - - 2,768 47

Public guard:

For pay, rations, clothing and other expenses of the guard stationed at Richmond, and the ordnance sergeant at the Virginia military institute, - - - 25,484 98

Interior guard:

For one year's pay to 1st Sept. 1859 of the interior guard at the penitentiary, - - - - - 2,160 00

Virginia military institute:

For annual support (\$7,710), and in part of an appropriation of \$25,000, by an act passed 31st March 1858, ch. 162, to meet the deficiency in the building fund, and complete the barracks and mess hall, for procuring a supply of water, and for enclosing the grounds (\$9,000), - - - 16,710 00

Manufactory of arms:

For one year's rent of water to the 31st December 1858, for propelling machinery, - - - - - 1,280 00

Repairs of the armory:

For sundry repairs to the armory building, - - - 1,164 79

Repairs of arms:

For the pay of artificers employed in the repair of arms, and of the officers of the public guard in superintending them, contingent expenses, &c. - - - 4,131 00

Transportation of arms:

For expense attending the collection and transportation of arms, - - - - - 593 86

Assessment of lands:

For the pay of assessors and assistant assessors, for services in valuing lands, under act of 10th March 1856, chap. 10, - 1,055 27

Commissioners of the revenue, &c.:

For payments to commissioners, for taking lists of taxable property and subjects, and to clerks of county and corporation courts, for examining commissioners' books, - - - 78,521 07

55,019 57

79,576 34

Commissions to sheriffs and collectors:

| | | | | |
|--|---|---|-------|-------|
| On license taxes returnable to May 1856, | - | - | 15 | 36 |
| On taxes on land, slaves and other property, capitation, and on licenses returnable to September of that year, | - | - | 407 | 93 |
| On tax on free negroes of 1856, | - | - | 50 | |
| On taxes on land, slaves and other property, and on licenses returnable to September of that year, | - | - | 821 | 88 |
| On capitation tax of 1857, | - | - | 102 | 74 |
| On tax on free negroes of 1857, | - | - | 60 | |
| | | | | <hr/> |
| | | | 1,349 | 01 |

Deaf and dumb and the blind:

| | | | | | |
|---------------------|---|---|---|--------|----|
| For annual support, | - | - | - | 25,000 | 00 |
|---------------------|---|---|---|--------|----|

Lunatic asylum, Staunton: .

| | | | | | |
|---|---|---|---|--------|-----------|
| For annual support, | - | - | - | 45,000 | 00 |
| For conveyance of insane patients thereto, | - | - | - | 1,000 | 00 |
| For balance of an appropriation of \$10,000, under an act passed 19th March 1858, to procure a supply of water, | - | - | - | 7,500 | 00 |
| | | | | <hr/> | 53,500 00 |

Lunatic asylum, Williamsburg:

| | | | | | |
|--|---|---|---|--------|-----------|
| For annual support, | - | - | - | 51,919 | 01 |
| For conveyance of insane patients thereto, | - | - | - | 7,500 | 00 |
| | | | | <hr/> | 59,419 01 |

Lunatic asylum, Trans-Alleghany:

| | | | | | |
|---|---|---|---|--------|----|
| For balance of an appropriation not exceeding \$25,000, under an act passed 7th April 1858, ch. 168, for the cost of the site, and to defray the cost of the building or buildings, | - | - | - | 17,000 | 00 |
|---|---|---|---|--------|----|

Expense of lunatics:

| | | | | | |
|---|---|---|---|-------|------------|
| To F. B. Minson and others, for expenses attending the confinement of lunatics in county and corporation jails, | - | - | - | 2,692 | 41 |
| | | | | <hr/> | 157,611 42 |

Contingent fund:

| | | | | | |
|---|---|---|---|--------|----|
| For sundry expenses paid by order of the executive, | - | - | - | 33,892 | 18 |
|---|---|---|---|--------|----|

Civil prosecutions:

| | | | | | |
|--|---|---|---|---|-----------|
| For sundry expenses in civil suits, including \$8,550 57, for commissions to agents on sums collected by them, and \$1,685 for fees to the attorney general, | - | - | - | - | - |
| | | | | | 11,587 49 |

Expense of registration:

Washington monument:

| | | |
|---|----------|----------|
| To Randolph Rogers, in part of the last installment for casting in bronze, and delivering the statue of George Mason, - | 3,776 06 | |
| For hauling old castings used as ballast to assist in raising statue, - - - - - | 2 00 | |
| To John Lawrence, for balance due for services rendered in raising statue, - - - - - | 6 00 | |
| | <hr/> | 3,784 06 |

Jonathan M. Bennett, auditor:

| | |
|---|--------|
| For fees on orders for the redemption of lands, - - - | 234 50 |
|---|--------|

Unclaimed dividends:

| | |
|--|--------|
| To Ed. J. Davis and others, for dividends uncalled for prior to the payment of the same into the treasury, under an act passed 5th March 1856, ch. 97, - - - - - | 149 50 |
|--|--------|

General appropriation:

| | | |
|---|----------|----------|
| To estate of Thomas Atkinson dec'd, and others, refunding taxes erroneously assessed, and for licenses refused, including payments under special acts of assembly, - - | 2,127 33 | |
| For expenses incurred in the removal of the remains of James Monroe, ex-president of the United States, from the public burying ground in the city of New York to Hollywood cemetery at Richmond, being in part for the erection of a monument, - - - - - | 907 06 | |
| To A. E. Peticolas, for one year's allowance as vaccine agent at Richmond, - - - - - | 500 00 | |
| Joseph J. White, for one year's allowance as messenger to this office, - - - - - | 800 00 | |
| To J. D. Pendleton and others, temporary clerks employed by the auditor to copy sales of delinquent lands, and to copy lists of delinquent taxes returned by sheriffs and collectors, - | 897 50 | |
| To Ritchie & Dunnivant, for printing 4th volume of Leigh's Reports, - - - - - | 1,250 00 | |
| To same, for 1,000 volumes of the 14th volume of Grattan's Reports, 762 pages, at \$1 90 per page, - - - | 1,447 80 | |
| To the county of Cumberland, refunding so much levied and paid on account of the expenses of Elijah Pritchett, a lunatic confined in the jail of that county, under an act passed the 6th March 1858, ch. 518, - - - - - | 418 14 | |
| To the Bank of the Valley at Remney, for interest on treasury notes from 26th June to 22d September 1857, under act passed the 1st February 1858, ch. 96, - - - | 73 33 | |
| To John Smith, the amount of purchase money for a lot sold as delinquent—the same lot, however, being regularly taxed and collected on—under act passed 5th March 1853, ch. 520, - | 7 92 | |
| For freight on case of books from A. Vattemare of Paris, and for transporting the same from New York to Richmond, - | 18 87 | |
| | <hr/> | 8,447 95 |

Warrants on account:

| | |
|---|----------|
| To sheriffs and others, for overpayments, and delinquents returned after settlement, on licenses of 1859 (\$458 23), of 1858 (\$1,604), and of 1857 (\$223 06), - - - | 2,285 30 |
|---|----------|

| | | | | |
|--|---|---|---|-----------|
| On capitation tax of 1853 (\$8,382 98), of 1857 (\$4,533 41), and of 1854 (\$126 94), | - | - | - | 13,043 32 |
| On revenue tax, and tax on licenses returnable to September 1858 (\$10,899 02), of 1857 (\$3,227 18), on revenue and capitation tax, and tax on licenses returnable to September 1856 (\$433 98), and of 1855 (\$24 04), | - | - | - | 14,584 12 |
| On free negro taxes 1858 (\$937 65), of 1857 (\$570 45), of 1856 (\$38), and of 1855 (\$69 38), | - | - | - | 1,635 48 |
| To clerks of county courts, refunding overpayments, | - | - | - | 23 81 |
| To clerks of hustings courts, ditto, | - | - | - | 161 57 |
| To clerks of circuit courts, ditto, | - | - | - | 123 82 |
| To inspectors of tobacco, ditto, | - | - | - | 100 74 |
| | | | | <hr/> |
| | | | | 32,158 63 |

Capitation tax:

| | | |
|--|---|------------|
| To the Literary fund, on account of appropriation for the year 1858, | - | 125,000 00 |
|--|---|------------|

Fugitive slave fund:

| | | | | |
|---|---|---|---|--------|
| To J. D. Kinsley and others, for services in capturing slaves in Pennsylvania and Ohio, | - | - | - | 400 00 |
|---|---|---|---|--------|

James river and Kanawha company:

| | | | | |
|--|---|---|---|-----------|
| For the payment of interest to the 1st of January 1859, on bonds of the company guaranteed by the state, | - | - | - | 69,950 04 |
|--|---|---|---|-----------|

Repairs of capitol:

| | | | | |
|--|---|---|---|--------|
| To W. F. Fraser, for repairs and work about the capitol, | - | - | - | 618 71 |
|--|---|---|---|--------|

Public printing:

| | | | | |
|--|---|---|---|----------|
| To William F. Ritchie and Ritchie, Dunnivant & Co., for paper, printing, &c. | - | - | - | 5,668 03 |
|--|---|---|---|----------|

Claims under the 45th chapter Code of Virginia:

| | | | | |
|---|---|---|---|--------|
| In payment of the reward offered for the arrest of Walter S. Land (\$100), and the amount of sundry counterfeit bank notes received in 1857, on special deposit, and subsequently paid out in the redemption of treasury notes, returned upon the treasury (\$190), | - | - | - | 290 00 |
|---|---|---|---|--------|

Dividends:

| | | | | |
|---|---|---|---|----------|
| To the Bank of the Valley, being the January and July 1853 dividends on 1,047 shares of stock in that bank, the property of the Board of public works, erroneously paid into the treasury to the credit of the commonwealth proper, | - | - | - | 8,899 50 |
|---|---|---|---|----------|

Sinking fund:

| | | | | |
|--|--|--|--|--|
| In payment of bonds for \$280,000, for so much invested by the commissioners of that fund prior to the 1st October 1858, | | | | |
|--|--|--|--|--|

Brought forward, 1,171,363 75

Temporary loans:

In payment of bonds issued in June 1859 (\$ 30,000), and interest thereon (\$150), and (\$ 616 45) for interest on \$ 50,000, paid into the treasury on the 1st October 1858, from that date to the 15th December 1858, when the same was discharged, in settlement of the taxes for the city of Richmond, it being an advance at interest by the sheriff to relieve the wants of the treasury, without the issue of a bond therefor,

- 30,766 45

1,202,130 20

\$ 4,222,449 65

Auditor's Office, 9th November 1859.

A STATEMENT OF THE TAXES

on Lots, Lands, White Males of twenty-one years of age, Male Free Negroes between the ages of twenty-one and fifty-five years, Slaves u attained the age of twelve years and upwards, on Horses, Mules, Asses and Jennets, Cattle, Sheep and Hogs, Pleasure Carriages, Stages, & and other Watches, Metallic and other Clocks, Pianos and Harps, Plate and Jewelry, Household and Kitchen Furniture, Amount of Solb is or other Securities due to, after deducting therefrom Amount due by Tax Payers to others, Capital invested or used in any Manufactur ness, or invested or employed in any Trade or Business except Agricultural, for which no License is required, Moneys under the Control urt, Capital of Companies which declare no Dividends, Personal Property of Internal Improvement Companies, and other Articles of P Property, Fees of Office, Amount of Income, Interest or Profit, Dividends, Toll Bridges, and on Licenses to Merchants and others, ear 1859.

| COUNTIES
AND
INCORPORATIONS. | LOTS. | LANDS. | | WHITE MALES. | | Male Free
Negroes. | | SLAVES. | | Aggregate val.
of other pro-
perty taxed at
40c. on each
\$100. | Fees of Office. | Income. | Interest. | Dividends. | Toll Bridges
and Ferries. | Omitted taxes,
supplemental
returns, &c. | Fratrications and
overcharges. | TOTAL |
|------------------------------------|----------|----------|------|--------------|------|-----------------------|------|---------|------------|---|-----------------|---------|-----------|------------|------------------------------|--|-----------------------------------|-------|
| | | LANDS. | | WHITE MALES. | | Male Free
Negroes. | | SLAVES. | | | | | | | | | | |
| | | No. | Tax. | No. | Tax. | No. | Tax. | No. | Tax. | | | | | | | | | |
| Adams, | 158 20 | 11678 98 | 2398 | 1918 40 | 604 | 604 | 2699 | 3238 80 | 1379975 00 | 63 43 | 19 25 | 20 00 | 1307 20 | 15 00 | - | 86 | 90 | 2322 |
| Adams, | 1736 89 | 27694 49 | 2636 | 2108 80 | 79 | 79 | 7644 | 9172 80 | 2561636 00 | 52 09 | 2027 31 | 2052 24 | 1307 20 | 15 00 | - | 86 | 57 | 5638 |
| Adams, | 13985 90 | 2578 38 | 1935 | 1548 00 | 198 | 198 | 724 | 868 80 | 825312 00 | 14 26 | 1796 90 | 1914 72 | 494 55 | 24 00 | - | 1 58 | 50 | 2670 |
| Adams, | 214 33 | 3261 38 | 1376 | 1102 40 | 27 | 27 | 650 | 780 00 | 333817 00 | 9 38 | 102 53 | 136 93 | - | - | - | - | - | 701 |
| Adams, | - | 8824 92 | 674 | 539 20 | 56 | 56 | 4152 | 4982 40 | 951105 00 | 9 00 | 231 19 | 312 00 | - | - | - | - | - | 1877 |
| Adams, | 80 65 | 8847 10 | 1710 | 1368 00 | 66 | 66 | 3381 | 4057 20 | 735865 00 | 39 25 | 53 38 | 240 74 | 3 84 | - | - | 2 76 | 2 | 1778 |
| Adams, | 74 22 | 5940 71 | 994 | 739 20 | 27 | 27 | 2471 | 2965 20 | 634764 00 | 40 84 | 54 71 | 89 07 | 3 84 | - | - | - | - | 1947 |
| Adams, | 3985 96 | 37164 59 | 4573 | 3417 60 | 65 | 65 | 2973 | 3567 60 | 3437114 00 | 171 50 | 763 48 | 471 86 | - | 30 | - | - | 28 | 6356 |
| Adams, | 144 85 | 5617 46 | 1772 | 1417 60 | 12 | 12 | 67 | 80 40 | 559631 00 | 59 31 | - | - | - | - | - | - | 1 18 | 686 |
| Adams, | 8 14 | 4135 20 | 591 | 473 80 | 7 | 7 | 523 | 627 60 | 425305 00 | 3 87 | 10 25 | - | - | - | - | - | - | 3710 |
| Adams, | 441 94 | 19402 11 | 3078 | 2482 40 | 100 | 100 | 5349 | 6418 80 | 1975087 00 | 32 00 | 31 70 | 248 13 | 64 20 | - | - | - | - | 9098 |
| Adams, | 2260 82 | 18594 46 | 1784 | 1487 20 | 28 | 28 | 932 | 1142 40 | 861591 00 | 24 00 | - | - | - | - | - | - | - | 347 |
| Adams, | - | 1943 35 | 791 | 632 80 | - | - | 93 | 111 60 | 187059 00 | 1 97 | 30 00 | - | 1 50 | 76 | - | - | - | 2023 |
| Adams, | 851 16 | 11372 18 | 1687 | 1340 60 | 70 | 70 | 1806 | 2167 20 | 855142 00 | 11 40 | 181 03 | 337 65 | 37 44 | 42 | - | - | 42 | 42 |
| Adams, | 86 85 | 3926 06 | 1087 | 877 60 | 1 | 1 | 65 | 78 00 | 291329 00 | 7 50 | - | - | - | - | - | - | - | 698 |
| Adams, | 625 36 | 4018 16 | 1058 | 830 40 | 9 | 9 | 9 | 10 80 | 434384 00 | 10 00 | 112 50 | - | - | - | - | - | - | 738 |
| Adams, | 80 20 | 6163 04 | 1122 | 807 60 | 97 | 97 | 5237 | 6284 40 | 1389190 00 | 80 45 | 41 65 | 399 33 | 34 50 | - | - | - | - | 1961 |
| Adams, | - | 526 64 | 460 | 368 00 | 1 | 1 | 13 | 15 00 | 86345 00 | - | - | - | - | - | - | - | 04 | 128 |
| Adams, | 197 26 | 9536 40 | 1189 | 931 20 | 54 | 54 | 4647 | 5576 40 | 818367 00 | 08 75 | 81 87 | 711 33 | 18 00 | - | - | - | - | 9046 |
| Adams, | 440 63 | 7601 47 | 1453 | 1162 40 | 9 | 9 | 243 | 391 60 | 610017 00 | 14 00 | 74 00 | - | - | - | - | - | 9 79 | 1949 |
| Adams, | 9446 96 | 13851 70 | 2896 | 2260 80 | 107 | 107 | 6809 | 8170 80 | 9271132 00 | 110 52 | 1947 06 | 8224 13 | 1073 47 | 551 17 | - | - | 50 | 5379 |
| Adams, | 150 40 | 12370 43 | 1646 | 1226 60 | 204 | 204 | 5962 | 7154 40 | 1426944 00 | 25 57 | 273 11 | 207 10 | 9 00 | 3 02 | - | - | 64 | 2633 |
| Adams, | 118 62 | 5916 86 | 1492 | 1137 60 | - | - | 172 | 206 40 | 3726035 00 | 07 | 13 50 | 64 | - | - | - | - | 04 | 24 |

[illegible]

| ANDS. | WHITE MALES. | | | Male Free Negroes. | | | SLAVES. | | | Aggregate val.
of other prop-
erty taxed at
\$100. on each | Fees of Office. | Income. | Interest. | Dividends. | Toll Bridges
and Ferries. | Omitted taxes,
supplemental
returns, &c. | Fines and
overcharges. | TOTAL. |
|----------|--------------|-----------|-----|--------------------|--------------|------------|---------|--------|--------|---|-----------------|---------|-----------|------------|------------------------------|--|---------------------------|----------|
| | No. | Male Free | | No. | No. | | No. | Tax. | | | | | | | | | | |
| | | Tax. | No. | | Tax. | No. | | Tax. | No. | | | | | | | | | |
| 0775 19 | 1413 | 1120 40 | 39 | 39 | 6477 60 | 1687340 00 | 41 50 | 168 74 | 951 73 | - | - | - | - | - | - | - | 84 | 29674 36 |
| 12855 95 | 996 | 796 80 | 45 | 45 | 4894 40 | 832163 00 | 8 78 | 58 54 | 58 54 | - | - | - | - | - | - | - | 62 | 15640 92 |
| 12335 60 | 945 | 756 00 | 16 | 16 | 2296 20 | 1054444 00 | 3 00 | 167 50 | 75 60 | - | - | - | - | - | - | - | 60 | 16724 92 |
| 1022 02 | 2407 | 1925 60 | 4 | 4 | 47 56 40 | 754854 00 | 28 77 | 29 61 | 5 00 | - | - | - | - | - | - | - | 87 | 16047 12 |
| 1578 16 | 2056 | 1644 80 | 4 | 4 | 20 24 00 | 349948 00 | 15 10 | - | - | - | - | - | - | - | 1 80 | - | - | 18244 49 |
| 1047 58 | 2218 | 1774 40 | 6 | 6 | 266 319 20 | 794423 00 | 10 88 | - | - | - | - | - | - | - | - | - | - | 16288 80 |
| 1026 02 | 700 | 560 00 | 21 | 21 | 1490 1788 00 | 243702 00 | 10 88 | - | - | - | - | - | - | - | - | - | - | 6854 36 |
| 654 34 | 248 | 198 40 | - | - | - | 29273 00 | - | - | - | - | - | - | - | - | - | - | - | 970 10 |
| 1114 13 | 1552 | 1241 60 | 191 | 191 | 7255 8836 00 | 154681 00 | 249 09 | 368 58 | 62 27 | - | - | - | - | - | 48 00 | - | 26 | 31151 87 |
| 1069 37 | 1167 | 933 60 | 5 | 5 | 186 823 20 | 273050 00 | 29 25 | - | - | - | - | - | - | - | - | - | 94 | 4953 86 |
| 1407 59 | 473 | 380 00 | 37 | 37 | 1530 1838 00 | 201963 00 | 23 25 | - | 212 40 | - | - | - | - | - | - | - | 18 | 7139 41 |
| 1143 10 | 2524 | 2019 20 | 6 | 6 | 71 85 80 | 105482 00 | 49 41 | - | - | - | - | - | - | - | 76 80 | - | 6 31 | 18689 06 |
| 1166 62 | 1929 | 1543 20 | 10 | 10 | 649 778 80 | 1285558 00 | 71 33 | 83 00 | 85 60 | - | - | - | - | - | - | - | 8 30 | 24756 63 |
| 1208 26 | 1558 | 1246 40 | 22 | 22 | 1040 1248 00 | 738009 00 | 72 00 | 85 15 | 24 00 | - | - | - | - | - | - | - | - | 16453 83 |
| 2599 08 | 790 | 629 00 | 5 | 5 | - | 199653 00 | - | - | - | - | - | - | - | - | - | - | - | 4448 38 |
| 3261 62 | 1144 | 913 80 | 497 | 497 | 2578 3053 60 | 957358 00 | 49 37 | 90 75 | 373 34 | 78 00 | 91 00 | - | - | - | 21 00 | - | 08 | 15820 43 |
| 1500 94 | 1222 | 990 40 | 19 | 19 | 3301 3864 80 | 568615 00 | 13 90 | 33 36 | 45 00 | 30 00 | 6 00 | - | - | - | - | - | 06 | 18252 56 |
| 1687 76 | 471 | 376 80 | 82 | 82 | 1827 2192 40 | 305965 00 | 8 33 | - | 124 80 | - | - | - | - | - | - | - | - | 7653 72 |
| 1384 34 | 938 | 760 40 | - | - | - | 295278 00 | - | - | - | - | - | - | - | - | - | - | - | 5534 18 |
| 1256 32 | 3145 | 2516 00 | 277 | 277 | 3607 4328 40 | 992063 00 | 181 90 | 612 34 | 459 06 | 424 80 | 680 00 | - | - | - | - | - | 06 | 30990 11 |
| 5292 63 | 635 | 508 00 | 161 | 161 | 2201 2641 20 | 667863 00 | 35 75 | 62 43 | 15 73 | 120 00 | - | - | - | - | - | - | 11 22 | 30990 11 |
| 1750 66 | 723 | 578 40 | 40 | 40 | 1700 2040 00 | 438423 00 | 9 00 | - | - | - | - | - | - | - | - | - | 4 45 | 11818 18 |
| 7779 43 | 531 | 424 80 | 17 | 17 | 3898 4670 40 | 883615 00 | 13 60 | 158 37 | 373 77 | - | - | - | - | - | - | - | 71 | 9253 56 |
| 1638 35 | 4082 | 3263 80 | 18 | 18 | - | 34 80 | 63 00 | 490 00 | 31 13 | 344 32 | 702 46 | - | - | - | - | - | 6 60 | 16981 28 |
| 1739 07 | 1048 | 806 40 | 40 | 40 | 3322 3987 60 | 946865 00 | 9 00 | 11 75 | 368 40 | - | - | - | - | - | - | - | - | 28704 76 |
| 1210 94 | 1331 | 1069 40 | 52 | 52 | 540 648 00 | 735533 00 | 31 76 | 27 88 | 28 13 | - | - | - | - | - | - | - | - | 19228 21 |
| 1907 02 | 1307 | 1045 60 | 10 | 10 | 1044 1252 80 | 860658 00 | 57 50 | - | - | - | - | - | - | - | - | - | - | 13828 02 |
| 2229 13 | 1559 | 447 20 | 3 | 3 | 5 6 00 | 128896 00 | 9 03 | - | - | - | - | - | - | - | - | - | - | 9432 74 |
| 1349 15 | 1153 | 922 40 | 12 | 12 | 149 178 80 | 128896 00 | 9 03 | - | - | - | - | - | - | - | - | - | - | 3187 52 |
| 8631 47 | 3219 | 2575 90 | 75 | 75 | 7216 8659 20 | 505878 00 | 24 77 | 31 | - | - | - | - | - | - | 174 06 | - | 22 | 7770 70 |
| 1709 96 | 108 | 646 40 | 6 | 6 | 147 176 40 | 427368 00 | 9 38 | 44 63 | 379 37 | - | - | - | - | - | - | - | 15 | 38655 86 |
| 7233 78 | 573 | 458 40 | 117 | 117 | 3128 3751 60 | 730000 00 | 10 50 | - | - | - | - | - | - | - | - | - | 14 | 7294 66 |
| 2020 00 | 2323 | 920 00 | 1 | 1 | 42 50 40 | 730000 00 | 10 50 | - | - | - | - | - | - | - | - | - | 4 14 | 15624 25 |
| 7927 44 | 527 | 749 60 | 98 | 98 | 4301 5181 20 | 1092803 00 | 66 86 | 462 70 | 168 11 | - | - | - | - | - | - | - | 13 84 | 11621 12 |
| 1539 76 | 707 | 545 60 | 111 | 111 | 2913 3495 60 | 763892 00 | 93 60 | 113 73 | 702 13 | - | - | - | - | - | - | - | 1 38 | 7490 07 |
| 1659 92 | 945 | 756 00 | 50 | 50 | 1840 2208 00 | 577727 00 | 48 14 | 52 83 | - | - | - | - | - | - | - | - | - | 15692 21 |
| 1077 57 | 1216 | 1052 80 | 101 | 101 | 1330 1586 00 | 377727 00 | 78 30 | 36 30 | 91 32 | 6 00 | - | - | - | - | - | - | - | 1489 86 |
| 1994 58 | 741 | 582 80 | 4 | 4 | 927 1112 40 | 623531 00 | 33 90 | 17 95 | - | - | - | - | - | - | - | - | - | 18537 43 |
| 1084 60 | 1196 | 908 80 | 2 | 2 | 369 449 80 | 734484 00 | 14 00 | - | 13 34 | - | - | - | - | - | 15 60 | - | - | 11875 70 |
| 1294 16 | 633 | 508 00 | 2 | 2 | 30 36 00 | 306754 00 | 14 00 | - | - | - | - | - | - | - | 10 80 | - | - | 6151 45 |
| 1022 01 | 988 | 780 40 | 3 | 3 | 114 136 80 | 347999 00 | 11 87 | - | - | - | - | - | - | - | - | - | - | 8097 86 |

| | | | | | | | | | | | | | | | | | | |
|---------------|-----------|------------|--------|-----------|------|------|--------|-----------|--------------|---------|---------|----------|----------|---------|---------|--------|------|------------|
| Alphabannock, | 312 75 | 10490 19 | 1148 | 918 40 | 46 | 46 | 1772 | 1614 00 | 616749 00 | 13 63 | 50 | 36 76 | - | - | 7 50 | 9 90 | 1 00 | 16534 50 |
| Alphabannock, | 74 90 | 4901 01 | 693 | 554 40 | 139 | 139 | 1345 | 1614 00 | 366690 00 | 23 55 | - | - | - | - | - | - | - | 8008 08 |
| Alphabannock, | 69 04 | 4993 39 | 1015 | 893 00 | - | - | 8 | 49 00 | 249173 00 | 11 50 | 9 00 | - | - | - | - | - | 4 03 | 8860 41 |
| Alphabannock, | 2470 35 | 1015 | 1015 | 811 20 | - | - | 35 | 49 00 | 167675 00 | 11 50 | - | - | - | - | - | - | - | 4068 25 |
| Alphabannock, | 1796 35 | 11807 28 | 1150 | 980 00 | 27 | 27 | 1604 | 980 00 | 874930 00 | 189 71 | 903 05 | 98 00 | - | - | 30 00 | 4 86 | - | 18974 75 |
| Alphabannock, | 1690 30 | 19162 28 | 2570 | 2056 00 | 65 | 65 | 2935 | 2739 60 | 1909314 00 | 64 69 | 381 05 | 382 02 | - | - | - | - | - | 34422 84 |
| Alphabannock, | 185 34 | 31897 23 | 3848 | 3110 40 | 74 | 74 | 1989 | 1546 80 | 2745689 00 | 35 75 | - | 40 00 | - | - | - | - | - | 49568 03 |
| Alphabannock, | 60 60 | 6010 43 | 1491 | 1192 80 | 13 | 13 | 523 | 627 60 | 635346 00 | 35 75 | - | - | - | - | - | - | - | 10568 09 |
| Alphabannock, | 1316 46 | 4935 02 | 2028 | 1623 40 | 10 | 10 | 384 | 384 80 | 132948 00 | 11 07 | 32 75 | 14 00 | - | - | 18 00 | - | - | 96668 55 |
| Alphabannock, | 195 68 | 16631 76 | 2776 | 2220 80 | 49 | 49 | 490 | 568 00 | 1449237 00 | 35 75 | 17 00 | - | - | - | - | - | - | 13114 32 |
| Alphabannock, | 60 78 | 6000 68 | 1274 | 1019 20 | 19 | 19 | 494 | 592 80 | 514125 00 | 13 50 | 77 35 | 407 40 | - | - | 7 50 | - | - | 16911 74 |
| Alphabannock, | 5190 72 | 9474 48 | 1564 | 1251 20 | 93 | 93 | 4935 | 5041 50 | 1271010 00 | 45 75 | 619 90 | 2575 93 | - | - | 36 00 | - | - | 21913 17 |
| Alphabannock, | 301 34 | 6504 57 | 1098 | 878 40 | 50 | 50 | 1835 | 1846 00 | 1792323 00 | 20 75 | 8 50 | 1112 55 | - | - | 72 00 | - | - | 19583 50 |
| Alphabannock, | 3 58 | 2408 27 | 512 | 409 60 | 194 | 194 | 1572 | 1896 40 | 349149 00 | 25 36 | 55 17 | 253 43 | - | - | - | - | - | 17692 48 |
| Alphabannock, | 538 02 | 4430 35 | 1373 | 1100 00 | 12 | 12 | 73 | 87 60 | 339283 00 | 30 06 | 8 65 | 32 00 | - | - | - | - | - | 12369 35 |
| Alphabannock, | 273 36 | 7814 80 | 1673 | 1340 00 | 8 | 8 | 644 | 772 80 | 508784 00 | 60 36 | 55 50 | - | - | - | - | - | - | 7641 11 |
| Alphabannock, | 525 81 | 3407 36 | 1160 | 928 00 | 3 | 3 | 11 | 21 60 | 70855 00 | 2 08 | - | - | - | - | - | - | - | 12599 99 |
| Alphabannock, | 182 88 | 4943 59 | 1245 | 956 00 | 1 | 1 | 86 | 103 80 | 333166 10 | 9 00 | - | - | - | - | - | - | - | 2027 51 |
| Alphabannock, | 319 50 | 8011 86 | 980 | 704 00 | 36 | 36 | 814 | 976 80 | 521446 00 | 27 26 | 38 75 | - | - | - | 9 76 | - | - | 5849 35 |
| Alphabannock, | 1443 06 | 15980 53 | 2640 | 2112 00 | 26 | 26 | 573 | 647 60 | 77648 00 | 11 10 | - | - | - | - | - | - | - | 7671 56 |
| Alphabannock, | 98 42 | 4019 06 | 1810 | 968 00 | - | - | 1311 | 1573 20 | 328430 00 | 83 15 | 319 19 | - | - | - | - | - | - | 12264 53 |
| Alphabannock, | 130 99 | 3318 75 | 1183 | 946 40 | 1 | 1 | 9 | 94 80 | 318990 00 | 13 25 | - | - | - | - | 15 80 | - | - | 2945 30 |
| Alphabannock, | 126 24 | 1755 28 | 698 | 534 40 | 3 | 3 | 18 | 21 60 | 943079 00 | 4 00 | - | - | - | - | 1 60 | - | - | 36492 48 |
| Alphabannock, | 2815 35 | 7451 81 | 2437 | 1949 60 | 19 | 19 | 88 | 24 00 | 144603 00 | 17 18 | - | - | - | - | - | - | - | 11161 75 |
| Alphabannock, | 24 40 | 1457 76 | 433 | 346 40 | - | - | 29 | 34 80 | 638250 00 | 39 08 | 195 80 | 113 07 | - | - | 56 88 | - | - | 23026 67 |
| Alphabannock, | 1062 38 | 12555 70 | 2018 | 1638 40 | 7 | 7 | 1156 | 11846 00 | 11846 00 | 4 82 | - | - | - | - | 48 90 | - | - | 15126 78 |
| Alphabannock, | 81 79 | 3476 16 | 544 | 435 20 | 160 | 160 | 1066 | 1279 20 | 1123935 00 | 146 09 | 212 85 | - | - | - | - | - | - | 31272 83 |
| Alphabannock, | 29255 67 | - | 267 | 213 60 | 16 | 16 | 634 | 4760 80 | 258975 00 | 5 00 | - | - | - | - | - | - | - | 6316 90 |
| Alphabannock, | 25913 84 | - | 1574 | 1259 20 | 66 | 66 | 1926 | 3211 00 | 1226972 00 | 159 86 | 317 73 | 4657 57 | - | - | 190 00 | - | - | 38447 38 |
| Alphabannock, | 70673 37 | - | 1997 | 1397 60 | 597 | 597 | 3266 | 4039 20 | 2853170 00 | 134 45 | 3463 45 | 5344 93 | - | - | - | - | - | 53005 59 |
| Alphabannock, | 1235 94 | - | 3637 | 2909 60 | 148 | 148 | 7136 | 8563 00 | 3617431 00 | 208 62 | 5736 45 | 8644 76 | - | - | - | - | - | 117972 44 |
| Alphabannock, | - | - | 138 | 110 40 | 16 | 16 | 397 | 476 40 | 284990 00 | 27 87 | 179 00 | 173 40 | - | - | - | - | - | 3258 97 |
| Alphabannock, | 228254 67 | 1262436 29 | 307195 | 165756 00 | 9234 | 9234 | 273170 | 132794 00 | 123560707 00 | 5994 18 | 3107 56 | 56430 15 | 10454 10 | 3514 56 | 2436 33 | 370 31 | - | 5967051 49 |

RECAPITULATION.

| | | |
|---|--------------|------------------------|
| Lots, improved and unimproved, at 40 cents on each \$ 100 of value, | - | 238,254 67 |
| Lands, improved and unimproved, " " " | - | 1,262,436 29 |
| White males of and over 21 years of age, 207,195, at 80 cents, | - | 165,756 00 |
| Free negroes—males between the ages of 21 and 55 years, 9,334, at 100 cts. | - | 9,334 00 |
| Slaves of and over 12 years of age, 273,170, at 120 cents, | - | 327,804 00 |
| Aggregate value of other property, \$123,560,907, at 40 cents on each \$100 of value, | - | 493,239 34 |
| Fees of office, | - | 5,994 18 |
| Incomes, | - | 31,027 56 |
| Interest or profits, | - | 56,430 15 |
| Dividends, | - | 10,454 10 |
| Toll bridges and ferries, | - | 3,514 56 |
| Taxes of 1858, omitted, interest, | - | 3,436 33 |
| Fractions, | - | 370 31 |
| | | <hr/> |
| | | 2,608,051 49 |
| Collateral inheritance tax—Alexandria, \$16; Augusta, \$80; Charlotte, \$1,400; Goosecreek, \$247 20; Norfolk city, \$618 13; Northampton, \$5 81; Spotylvania, \$11; Stafford, \$362 49; and Warren, \$483 38, | | <hr/> |
| | | 3,224 01 |
| | | <hr/> |
| On licenses to merchants and others, returnable to May 1859, | 418,369 98 | |
| " " " " Sept. 1859, | 90,676 90 | |
| On license returns to be received, estimated at | 600 00 | |
| | <hr/> | 509,646 88 |
| | | <hr/> |
| Deduct amount assessed upon white males, | - 165,756 00 | |
| " " " " free negroes, | - 9,334 00 | |
| | <hr/> | 175,090 00 |
| | | <hr/> |
| Deduct estimated amount of delinquent returns, | - 45,000 00 | |
| " " " of commissions to sheriffs and sergeants, for collection of taxes, | - 122,500 00 | |
| | <hr/> | 167,500 00 |
| | | <hr/> |
| Estimated net amount applicable to the ordinary expenses of government, | | <u>\$ 2,774,332 38</u> |

Capitation Tax.

| | | |
|---|---|------------|
| Gross amount assessed on white males of and over 21 years of age, | - | 165,756 00 |
| Deduct estimated amount of delinquent returns, | - | 20,000 00 |

Free Negro Tax.

| | | | | | | |
|--|---|-------|-----|----|---|--------------------|
| Gross amount assessed on free negroes, males between the ages of 21 and 55 years, | - | - | - | - | - | 9,334 00 |
| Deduct estimated amount of delinquent returns, | - | 2,072 | 00 | | | |
| " " commissions to sheriffs and sergeants, for collection of taxes, | - | - | 328 | 00 | | |
| | | | | | | <u>2,400 00</u> |
| Estimated net avails of free negro taxes, applicable to the removal of free colored persons to Liberia, | - | - | - | - | - | <u>\$ 6,934 00</u> |
| <i>Auditor's Office, November 1859.</i> | | | | | | |

DD

STATE OF THE TREASURY—

| | | | |
|-----------|---|---|------------------------|
| 1858. | | | |
| Oct'r 1, | To balance, per last annual report, | - | 19,878 04 |
| 30, | To receipts in October 1858, | - | 237,142 70 |
| Nov'r 30, | To do. in November 1858, | - | 291,945 38 |
| Dec'r 31, | To do. in December 1858, | - | 1,527,434 35 |
| | | | <u>\$ 1,996,400 47</u> |
| 1859. | | | |
| Jan'y 1, | To balance brought down, | - | 126,653 59 |
| 31, | To receipts in January 1859, | - | 345,258 14 |
| Feb'y 28, | To do. in February 1859, | - | 532,849 91 |
| March 31, | To do. in March 1859, | - | 72,362 25 |
| | | | <u>\$ 1,077,123 89</u> |
| 1859. | | | |
| April 1, | To balance brought down, | - | 360,825 33 |
| 30, | To receipts in April 1859, | - | 70,062 15 |
| May 31, | To do. in May 1859, | - | 390,143 08 |
| June 30, | To do. in June 1859, | - | 467,336 12 |
| | | | <u>\$ 1,278,366 68</u> |
| 1859. | | | |
| July 1, | To balance brought down, | - | 6,213 87 |
| 30, | To receipts in July 1859, | - | 281,260 76 |
| Aug't 31, | To do. in August 1859, | - | 27,224 08 |
| Sept. 30, | To do. in September 1859, | - | 153,652 11 |
| | | | <u>\$ 468 351 42</u> |
| 1859. | | | |
| Oct'r 1, | To balance this day against the treasurer, exclusive of the funds
under the direction of the second auditor, | - | <u>\$ 104,013 36</u> |

COMMONWEALTH'S FUNDS—1858-9.

| | | | | | |
|---|---|---|---|---------------------|-----------|
| By amount of warrants paid in October 1858, | - | - | - | 117,688 | 46 |
| By do. do. in November 1858, | - | - | - | 134,704 | 86 |
| By do. do. in December 1858, | - | - | - | 1,617,353 | 56 |
| Balance 31st December 1858, | - | - | - | 126,653 | 50 |
| | | | | <u>\$ 1,996,400</u> | <u>47</u> |

| | | | | | |
|---|---|---|---|---------------------|-----------|
| By amount of warrants paid in January 1859, | - | - | - | 268,116 | 19 |
| By do. do. in February 1859, | - | - | - | 427,995 | 42 |
| By do. do. in March 1859, | - | - | - | 20,186 | 95 |
| Balance 31st March 1859, | - | - | - | 360,825 | 33 |
| | | | | <u>\$ 1,077,123</u> | <u>89</u> |

| | | | | | |
|---|---|---|---|---------------------|-----------|
| By amount of warrants paid in April 1859, | - | - | - | 71,667 | 78 |
| By do. do. in May 1859, | - | - | - | 109,856 | 89 |
| By do. do. in June 1859, | - | - | - | 1,090,628 | 14 |
| Balance 30th June 1859, | - | - | - | 6,213 | 87 |
| | | | | <u>\$ 1,278,366</u> | <u>68</u> |

| | | | | | |
|--|---|---|---|-------------------|-----------|
| By amount of warrants paid in July 1859, | - | - | - | 250,331 | 64 |
| By do. do. in August 1859, | - | - | - | 54,106 | 63 |
| By do. do. in September 1859, | - | - | - | 59,899 | 79 |
| Balance 30th September 1859, | - | - | - | 104,013 | 36 |
| | | | | <u>\$ 468,351</u> | <u>42</u> |

| | | | | | |
|---|---|---|---|------------------|-----------|
| Total amount of warrants issued by the auditor from the 1st October 1858 to the 30th September 1859, inclusive, | - | - | - | 4,222,449 | 65 |
| Add warrants issued by the auditor prior to the 1st October 1858, and paid after that day, | - | - | - | 88 | 06 |
| | | | | <u>4,222,537</u> | <u>71</u> |

| | | | | | |
|---|---|---|---|--|------|
| Deduct warrant No. 3,208, issued prior to the 1st October 1859, and unpaid on that day, | - | - | - | | 1 40 |
|---|---|---|---|--|------|

E

ESTIMATED RECEIPTS.

Estimate of the Probable Receipts at the Treasury, through the Office of the Auditor of Public Accounts, during the fiscal years which will end with the 30th September 1860, and with the 30th September 1861.

| | 1859-60. | 1860-61. |
|---|-------------------|-------------------|
| From taxation: | | |
| Tax on licenses to merchants and others, returnable to May 1860 and to May 1861, based upon statement C C, and estimated increase, - - - - - | 410600 00 | 416000 00 |
| Tax on lands, slaves and other property, and subjects for 1859, and on licenses returnable to September 1859, based upon statement C C, - - - - - | 2372000 00 | |
| Same for 1861, ditto, with an allowance for supposed annual increase, - - - - - | - | 2393000 00 |
| Tax on law process, deeds, wills and seals of courts, other than those attached to free negro registers, reduced from former receipts, on account of arrearages collected within the last fiscal year, - - - - - | 77000 00 | 77000 00 |
| Tax on seals affixed to free negro registers, - - - - - | 2000 00 | 2000 00 |
| Tax on state seal, - - - - - | 70 30 | 70 00 |
| Tax on notarial seals, - - - - - | 18000 00 | 16000 00 |
| Tax on bank dividends, including arrears, from sundry banks, - - - - - | 54500 00 | 50300 00 |
| Tax of one mill per mile on rail road travel, including arrears from the Seaboard and Roanoke and the Washington and Alexandria rail roads, - - - - - | 41000 00 | 41000 00 |
| Tax on express companies, - - - - - | 450 00 | 450 00 |
| Tax on insurance companies, - - - - - | 1800 00 | 2000 00 |
| On account of the sales of lands in 1855 for the non-payment of taxes, - - - - - | 1500 00 | 1000 00 |
| On account of the sales of lands in 1860 for ditto, - - - - - | - | 5000 00 |
| On account of the redemption of lands purchased for the commonwealth for the non-payment of taxes, and of lands returned delinquent, - - - - - | 3000 00 | 600 00 |
| Fees: | | |
| From the register of the land office, per estimate of that officer, - - - - - | 5000 00 | 4500 00 |
| Income from property owned by the commonwealth: | | |
| Dividends on bank stocks, of the par value of \$2,243,100, estimated from the best information to be obtained here, at not exceeding 7 per cent. - - - - - | 157017 00 | 157017 00 |
| Rents of a portion of the armory property, including arrears on part thereof, - - - - - | 3120 00 | 2615 00 |
| Sale of waste and unappropriated land, - - - - - | 3000 00 | 2500 00 |
| Sale of weights and measures, say one set per annum, - - - - - | 132 50 | 132 50 |
| Commonwealth's portion of fees to the weighmaster, at lot and scales for weighing live stock, - - - - - | 600 00 | 600 00 |
| On account of the annual interest of \$16,118 on a bond of the James river and Kanawha company, - - - - - | 1280 00 | 1280 00 |
| Miscellaneous: | | |
| From inspectors of tobacco, for duty on tobacco to be delivered from warehouses, sales of waste tobacco and - - - - - | | |

| | 1859-60. | 1860-61. |
|---|----------------------|-------------------|
| From printed records of the court of appeals and of district courts, | | |
| - | 2000 00 | 2000 00 |
| From civil and criminal prosecutions, | 1600 00 | 1600 00 |
| Collections by the treasurer to pay the banking clerk in his department, | | |
| - | 750 00 | 750 00 |
| Voluntary enslavements, | 2000 00 | 2000 00 |
| Militia fines, | 12500 00 | 12500 00 |
| Board of public works: | | |
| On account of the surplus of the Internal improvement fund, as per estimate of the second auditor, | 424215 16 | 417863 46 |
| For interest and damages, | 15000 00 | 15000 00 |
| Capitation tax on white males, for the benefit of the Literary fund, based upon statement D D, | 129000 00 | 130000 00 |
| Capitation tax on free negroes, per ditto, | 6934 00 | 6980 00 |
| | \$ 3771068 96 | 3785762 96 |

F

ESTIMATED CHARGES.

Estimate of the Probable Charges upon the Treasury during the fiscal years which will end on the 30th day of September 1860 and the 30th day of September 1861, to be paid on Warrants of the Auditor of Public Accounts.

| | 1859-60. | 1860-61. |
|--|------------|------------|
| Commissioners of the Sinking fund: | | |
| For the payment of interest on the public debt, and the gradual redemption thereof, and for investment, as shown by their estimate certified by the secretary, based on the now existing debt, - - - - - | 2183001 16 | 2183001 16 |
| Expense of Sinking fund: | | |
| For salary of the secretary to the commissioners, and expense of advertising, - - - - - | 900 00 | 900 00 |
| Literary fund: | | |
| For int. on \$319,000 of 7 per cent. debt, and on \$24,039 17, and \$50,562 of 6 per cent. debt, the property of that fund, General assembly: - - - - - | 26806 09 | 26806 09 |
| For the session of 1859-60, estimated at 90 days, \$1,319 16 per diem, - - - - - | 125205 09 | |
| Expense representation: | | |
| For comparing polls in sundry elections, - - - - - | 650 00 | 650 00 |
| Officers of government: | | |
| For salaries of officers and mileage of judges, - - - - - | 113000 00 | 113000 00 |
| Criminal charges: | | |
| For arrest and support of prisoners, pay of jurors, witnesses, &c. - - - - - | 80000 00 | 80000 00 |
| Slaves condemned: | | |
| In payment for slaves sentenced for crime, - - - - - | 30000 00 | 30000 00 |
| Expense of transports: | | |
| For bringing condemned slaves to the penitentiary, Penitentiary house expenses: - - - - - | 650 00 | 650 00 |
| For supplies for the support of convicts and transports, Penitentiary criminal charges: - - - - - | 7000 00 | 7000 00 |
| For transporting convicts to the penitentiary, Penitentiary officers' salaries: - - - - - | 10000 00 | 10000 00 |
| For pay of directors, superintendent, clerk, surgeon, &c. - - - - - | 8000 00 | 8000 00 |

| | 1859-60. | 1860-61. |
|--|-----------|-----------|
| Public guard : | | |
| For pay, rations, clothing, &c., of the public guard, and for ordnance sergeant at the military institute, - | 25000 00 | 25000 00 |
| Interior guard : | | |
| For the pay of the interior guard at the penitentiary, - | 2160 00 | 2160 00 |
| Manufactory of arms : | | |
| For annual rent to the James river and Kanawha company, of water to propel machinery, - | 1230 00 | 1230 00 |
| Repairs of the armory : | | |
| For sundry repairs to the building, as recommended by the superintendent, - | 2500 00 | 2500 00 |
| Repair of arms : | | |
| For pay of artificers at the armory, of superintendence, for the purchase of tools, and for contingencies, - | 4200 00 | 4200 00 |
| Transportation of arms : | | |
| For collecting and distributing arms, - | 1000 00 | 1000 00 |
| Commissioners of the revenue, &c. : | | |
| For taking lists of taxable property, and to clerks of courts for examining the same, - | 70000 00 | 70000 00 |
| Western lunatic asylum : | | |
| For annual support, in addition to the pay patient fund (\$45,000), and for transporting patients thereto (\$3,000), | 48000 00 | 48000 00 |
| Eastern lunatic asylum : | | |
| For annual support, in addition to the pay patient fund (\$45,000), and for transporting patients thereto (\$3,000), | 48000 00 | 48000 00 |
| Trans Alleghany lunatic asylum : | | |
| For annual support, and for transporting patients thereto, - | - | 10000 00 |
| Expense of lunatics : | | |
| For expense attending the confinement of lunatics in county jails, &c. - | 3800 00 | 2000 00 |
| Deaf and dumb and the blind : | | |
| For annual support, - | 25000 00 | 25000 00 |
| Contingent fund : | | |
| For claims to be certified and allowed by the governor, the usual allowance of \$30,000 00; and as a provision for extraordinary and unforeseen emergencies, \$10,000, - | 40000 00 | 40000 00 |
| Civil prosecutions : | | |
| For expense in civil suits, including commissions to agents of the commonwealth, - | 12000 00 | 11000 00 |
| Public warehouses : | | |
| For services of commissioners, &c. - | 125 00 | 125 00 |
| Governor's house : | | |
| For repairs, &c. - | 500 00 | 500 00 |
| Repairs of the capitol : | | |
| For repairs to the building, - | 5000 00 | 5000 00 |
| Grattan's Reports : | | |
| For publishing 1,000 copies of the 15th and 16th volumes, - | 1500 00 | 1500 00 |
| Vaccine agent at Richmond : | | |
| For annual allowance, - | 500 00 | 500 00 |
| Messenger in office of the auditor of public accounts : | | |
| For his pay, - | 800 00 | 800 00 |
| International exchanges : | | |
| For arrears for 1858-59, \$250, and for usual allowances, - | 500 00 | 250 00 |
| James river and Kanawha company : | | |
| For interest on bonds of the company guaranteed by the state, to the 1st of January, unpaid \$2,183 90, and for semi annual interest on \$2,260,000 of bonds payable on the 1st July 1859, 1st January 1860, 1st July 1860, 1st January 1861, and 1st July 1861, - | 205583 90 | 133600 00 |
| Expense of registration : | | |
| For registration of births, marriages and deaths, - | 3150 00 | 3150 00 |
| Public printing : | | |
| For expense, under act of 20th February 1858, chapter 25, other than printing for the general assembly, - | 8000 00 | 8000 00 |

| | 1859-60. | 1860-61. |
|--|----------------------|-------------------|
| Temporary loans: | | |
| For the payment of outstanding bonds (\$331,901 80), and the interest thereon to the date of redemption, | 341308 97 | |
| Washington monument fund: | | |
| For payment of balance of the first and the second installment, for casting in bronze and delivering the statue of Lewis (\$5,618 94), for second installment of ditto of Marshall (\$4,500), for statue of Nelson (\$9,000), and for erecting the statues, &c. | 19118 94 | 5821 06 |
| Birthplace of Washington: | | |
| For permanently enclosing the sites of the birthplace of Washington, and the home and the graves of his progenitors in America, and marking the same by suitable tablets, under act of 20th January 1858, | 5000 00 | |
| Capitation tax: | | |
| For probable expenditure, under the act of 25th March 1853, ch. 26. | 125000 00 | 125000 00 |
| Free negroes: | | |
| For compensation to commissioners for listing the same, | 190 00 | 190 00 |
| | \$ 3160239 15 | 3106453 31 |

Recapitulation of Estimated Receipts and Charges.

| | | | |
|---|---|---|-------------------|
| Balance in the treasury on the 1st October 1859, | - | - | 104,013 34 |
| Estimated receipts for the fiscal year 1859-60, | - | - | 3,771,068 96 |
| | | | <hr/> |
| | | | 3,875,082 32 |
| Estimated charges for the fiscal year 1859-60, | - | - | 3,660,239 15 |
| | | | <hr/> |
| Estimated excess of means over charges, 1st October 1860, | - | - | 214,843 17 |
| Estimated receipts for the fiscal year 1860-61, | - | - | 3,785,762 90 |
| | | | <hr/> |
| | | | 4,000,606 13 |
| Estimated charges for the fiscal year 1860-61, | - | - | 3,106,453 31 |
| | | | <hr/> |
| Estimated excess of means over charges, 1st October 1861, | - | - | <u>889,152 82</u> |

NOTE.

The principal object in the preparation of tables of counties separately, was to draw attention *directly* to omissions on the part of the revenue officers of the state, and by note to call attention to the more prominent of those omissions, and thereby encourage the faithful and point out the negligent: such, for illustration, as the total omission of improvements on real estate from taxation; the omission of an entire class of subjects in certain counties, known to exist; and to give point to certain statistical information which might be considered useful with reference to other matters. But through misapprehension, those notes were stricken out by the clerk who prepared the tables, and the error was not discovered in time to have the necessary correction made in the printed tables. This circumstance will call for a more careful reading to detect the points which had been noted.

ERRATA.

Page 66, line 11 from top, for "exists," read "exist."

Page 70, line 5 from bottom, for "it," read "them."

Under the head of King George county, last line, for "26,677," read "2,677."

Insert in last line, under head of Clay county, after "whites," "1,967;" after "slaves," "24;" and after "total," "2,011."

Omitted, and should be added at the bottom of page 391, "Average value per acre of all the lands, other than delinquent, and exclusive of town and city lots, in the state, \$ 6 51."

CONTENTS.

| | |
|--|-----|
| Auditor's letter to governor, | 3 |
| Report for general assembly, | 5 |
| Marriages, births and deaths, | 5 |
| Excess of births over deaths since 1850, | 7 |
| Excess of immigration over emigration, | 7 |
| Marriages in 1857, | 9 |
| Births in 1857, | 13 |
| Deaths in 1857, | 17 |
| Proportion of births and deaths in 1857 to population—by districts, | 21 |
| Notes on tables of marriages, births and deaths in 1857, | 26 |
| Marriages in 1858, | 27 |
| Births in 1858, | 31 |
| Deaths in 1858, | 35 |
| Proportion of births and deaths in 1858 to population—by districts, | 39 |
| Notes on tables of marriages, births and deaths in 1858, | 44 |
| Whole number of marriages, births and deaths reported, and showing delinquent counties, | 47 |
| Auditor's equitable settlements under act of May 21st, 1852, | 55 |
| Auditor's equitable settlements with commissioners of the revenue, under the act of April 2d, 1858, | 57 |
| Delinquent lands, | 65 |
| Lands other than delinquent, owned by the commonwealth, | 67 |
| Sheriffs' bonds, and suggestions thereon, | 68 |
| Clerks, and their salaries, | 69 |
| Ardent spirits—its effect upon the revenue, under the act of assembly of 1858, | 70 |
| Merchants' licenses—tax thereon, | 71 |
| Table showing the per cent. paid by the several classes of merchants, | 72 |
| Rail roads—lands which a rail road may acquire, | 74 |
| Gross monthly earnings of internal improvement companies, required under act of March 27, 1858, to make report to auditor, | 75 |
| Public debt of the state, | 77 |
| Interest only, and interest and sinking fund contrasted, | 78 |
| Book agents, and recommendation to discontinue license to peddlers of books, | 79 |
| The militia fine fund, | 79 |
| The number of militia enrolled, | 80 |
| Postage, | 80 |
| Commonwealth's judgments and executions, | 80 |
| Fiscal year—change of the time of its commencement recommended, | 81 |
| Floating debt—its rapid extinguishment, illustrating the excess of revenue over ordinary expenditures, | 81 |
| Total amount of floating debt outstanding 1st of October 1859, | 83 |
| County tables, alphabetically arranged, | 83 |
| Notes on county tables, | 390 |

| | | | | |
|--|---|---|---|-----|
| Total estimated population, and rate per cent. increase of whites, slaves and free negroes in the state, arranged by districts, | - | - | - | 390 |
| Total number of persons charged with a capitation tax for educational purposes, showing the number returned delinquent, and per cent. of such delinquency, arranged by districts, | - | - | - | 391 |
| Freeholders—number thereof in the state, and the increase thereof in one year, estimated by districts, | - | - | - | 391 |
| Total number of acres of land taxed, arranged by districts, and showing the decrease thereof for one year, | - | - | - | 391 |
| Lawyers—number in full practice in the state, number assessed with a license tax, and the number practicing without a license, | - | - | - | 392 |
| Number of physicians taxed, | - | - | - | 392 |
| The wealth of the state, | - | - | - | 392 |
| Financial letter, explanatory of receipts and disbursements—statement A, showing the receipts, statement B, showing the disbursements for the year ending 30th September 1858, and statement C, showing the sources from which the taxes were collected, | - | - | - | 393 |
| Recapitulation of sources of revenue for the year ending 30th September 1858, | - | - | - | 416 |
| Monthly balances in the treasury, | - | - | - | 418 |
| Statement A A, showing receipts into the treasury for the year ending 30th September 1859, | - | - | - | 420 |
| Statement B B, showing disbursements for the same year, | - | - | - | 425 |
| Statement C C, showing the sources from which the taxes paid into the treasury in 1859 were collected, | - | - | - | 433 |
| Recapitulation of the last mentioned sources, | - | - | - | 436 |
| Monthly balances in the treasury for the fiscal year ending 30th September 1859, | - | - | - | 438 |
| Estimated receipts for the years ending 30th September 1860 and 30th September 1861, | - | - | - | 441 |
| Estimated disbursements for the same years, | - | - | - | 443 |
| Recapitulation of receipts and disbursements for the years 1860 and 1861, | - | - | - | 447 |

DOC. No. V.

SUPPLEMENTARY REPORT

OF THE

AUDITOR OF PUBLIC ACCOUNTS,

OF

BALANCES DUE TO THE STATE

FROM

COLLECTING OFFICERS.

AUDITOR'S OFFICE, RICHMOND,
January 5, 1860.

SIR,

At the time I transmitted my biennial report, it was found impracticable to embody therein a list of all accounts remaining open on the books of this office at the close of the fiscal year ending on the 30th day of September 1858 and the 30th day of September 1859, on charges made and credits given within said years. I have the honor now to comply with that requirement, to be delivered to the general assembly.

It will be observed that I have enlarged the table so as to include all accounts falling due and remaining unpaid since the adoption of the new constitution.

I am, very respectfully,

Your most ob't serv't,

J. M. BENNETT,

Aud. Pub. Accts.

His Excellency JOHN LETCHER,
Governor of Virginia,

Statement of Balances due Commonwealth from Sheriffs,

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1892, with interest to
1st Oct. 1899. | Amount of balance in
1893, with interest to
1st Oct. 1899. |
|-------------|--------------------------------|--|--|--|
| Albemarle, | D. W. Burnley, late sh'ff, | Literary fund fines, | - | - |
| Alexandria, | Edward Sangster, sh'ff, | Revenue tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Same, " | Land, property, F. N.
and Sept. licenses, | - | - |
| " | Same, " | Capitation tax, | - | - |
| " | B. H. Berry, clk. co. court. | Bal. law process, | - | - |
| " | Same, " " | Literary fund fines, | - | - |
| " | W. W. Rock, late sheriff, | " " | - | 13 48 |
| Alleghany, | Andrew Fudge, clk. cir. ct. | " " | - | - |
| " | J. H. Montague, late sh'ff, | " " | - | - |
| " | John D. Saddler, sheriff, | Bal. May licenses, | - | - |
| Amelia, | John A. Jeter, late sheriff, | Literary fund fines, | - | 67 32 |
| " | Same, " | Bal. rev. and free ne-
gro tax, | - | - |
| " | Wm. P. Jeter, sheriff, | Literary fund fines, | - | - |
| Amherst, | Leo. Daniel, jr. clk. cir. ct. | " " | - | - |
| " | E. P. Tucker, late sheriff, | " " | - | - |
| Appomattox, | Wm. Paris, late sheriff, | Militia fines, | 136 28 | 26 51 |
| " | Same, " | Bal. May licenses, | - | - |
| " | John S. Bass, sheriff, | Literary fund fines, | - | - |
| Augusta, | M. H. McCue, late sheriff, | Militia fines, | 1042 82 | 475 23 |
| " | Same, " | Literary fund fines, | - | 26 95 |
| " | N. C. McKinney, clk. cir. ct. | " " | - | - |
| " | J. Kinney, late clk. co. ct. | " " | - | - |
| Bath, | A. G. Cleek, sheriff, | " " | - | - |
| " | Same, " | May licenses, | - | - |
| " | W. H. Rivercomb, late sh'ff, | Literary fund fines, | - | - |
| " | Same, " | Revenue tax, | - | - |

Clerks, &c., including the Interest thereon, to 1st October 1859.

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st October 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|---|--|--|--|--|---------------------------------|---|---|
| - | 422 18 | 210 16 | 44 31 | 576 22 | - | 1252 89 | 1252 89 | 1252 89 |
| - | - | 4313 25 | - | - | - | 4313 25 | - | - |
| - | - | - | 55 38 | 85 91 | - | 141 29 | - | - |
| - | - | - | 17088 81 | - | - | 17088 81 | - | - |
| - | - | - | 1311 60 | - | - | 1311 60 | - | - |
| - | 64 92 | 621 12 | 952 90 | - | - | 1638 94 | 22354 95 | - |
| - | - | - | - | 1 05 | - | 1 05 | - | - |
| - | - | - | - | - | - | 13 48 | 1639 99 | - |
| - | - | - | - | - | - | - | 13 48 | 24508 42 |
| - | - | - | 55 38 | 5 24 | - | 5 24 | 5 24 | - |
| - | - | - | - | - | 291 26 | 55 38 | 55 38 | - |
| - | - | - | - | - | - | 291 26 | 291 26 | - |
| - | 127 19 | 35 03 | 22 15 | - | - | 251 75 | - | 351 83 |
| - | 72 36 | - | - | - | - | 72 36 | - | - |
| - | - | - | 5 54 | 74 39 | - | 79 93 | 324 11 | - |
| 38 63 | - | - | - | - | - | - | 79 93 | 404 04 |
| - | - | 439 54 | - | - | - | 38 63 | 38 63 | - |
| - | - | - | - | - | - | 439 54 | 439 54 | 478 17 |
| - | - | - | - | - | - | 162 79 | - | - |
| - | - | 745 27 | - | - | - | 745 27 | - | - |
| - | - | - | - | - | - | - | 908 06 | - |
| - | - | - | - | 94 29 | - | 94 29 | 94 29 | 1002 35 |
| - | - | - | - | - | - | 1518 05 | - | - |
| 124 32 | 323 50 | 35 03 | - | - | - | 509 80 | - | - |
| - | - | - | - | - | - | - | 2027 85 | - |
| 6 44 | - | 29 20 | - | - | - | 35 64 | 35 64 | - |
| - | - | - | - | 21 79 | - | 21 79 | 21 79 | - |
| - | - | - | - | 26 20 | - | 26 20 | - | 2085 28 |
| - | - | - | - | - | 751 99 | 751 99 | - | - |
| - | 64 20 | - | - | - | - | - | 778 19 | - |
| - | 117 62 | - | - | - | - | 64 20 | - | - |
| - | - | - | - | - | - | 117 62 | - | - |
| - | - | - | - | - | - | - | 181 82 | 960 01 |
| - | - | - | - | 8 13 | - | 8 13 | - | - |
| - | - | - | 845 06 | - | - | 845 06 | - | - |
| - | - | - | - | - | 12 43 | 12 43 | - | - |
| 98 36 | 33 15 | 38 54 | - | - | - | 170 05 | 865 62 | - |
| - | - | - | - | - | - | 150 98 | - | - |
| - | - | - | - | - | - | - | 321 03 | - |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1892, with interest to
1st Oct. 1899. | Amount of balance in
1893, with interest to
1st October 1899. |
|-------------|----------------------------------|---|--|---|
| Braxton, | J. M. Corley, late sh'ff, | Literary fund fines, | - | - |
| " | Same, " | Revenue taxes, | - | - |
| " | Same, " | May licenses, | - | - |
| Bedford, | Sam'l H. Quarles, late sh'ff, | Literary fund fines, | - | - |
| " | D. W. Quarles, " | " " | - | - |
| " | A. A. Arthur, clk. co. ct. | Bal. law process, | - | - |
| " | Same, " | " " | - | - |
| Berkeley, | B. Cushwa, late sheriff, | Militia fines, | - | 232 15 |
| " | Jas. Van Doren, late clerk, | Law process, | - | 306 86 |
| " | Same, " | Literary fund fines, | - | 195 73 |
| Brooke, | Jos. Latimer, late sheriff, | " " | - | - |
| " | H. Connell, " | " " | - | - |
| " | Same, " | May licenses, | - | - |
| Boone, | Robert Chambers, late sh'ff, | Bal. land, property,
and Sept. licenses, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | St. Clair Ballard, " | " " | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | Same, " | May licenses, | - | - |
| " | B. E. Barrett, late clk. co. ct. | Literary fund fines, | - | - |
| " | J. E. Stollings, " " | " " | - | - |
| Botetourt, | Rufus Pitzer, late sheriff, | " " | - | 40 43 |
| " | Geo. W. Wilson, clk. cir. ct. | " " | - | - |
| Buchanan, | A. McClannahan, sheriff, | Bal. May licenses, | - | - |
| Buckingham, | W. W. Forbes, late sheriff, | Militia fines, | - | 67 |
| " | Jas. H. Forbes, " | Literary fund fines, | - | - |
| Brunswick, | C. Trumbull, late sheriff, | Bal. May licenses, | - | 13 12 |

| Amount of balance in 1884, with interest to 1st Oct. 1889. | Amount of balance in 1885, with interest to 1st Oct. 1889. | Amount of balance in 1886, with interest to 1st Oct. 1889. | Amount of balance in 1887, with interest to 1st Oct. 1889. | Amount of balance in 1888, with interest to 1st Oct. 1889. | Amount of balance in 1889, with interest to 1st Oct. 1889. | Aggregate amount of each class. | Amount due from each owner, 1st Oct. 1889. | Total amount due from each county, 1st Oct. 1889. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | - | 52 83 | - | - | - | 52 83 | - | - |
| - | - | 1948 76 | - | - | - | 1948 76 | - | - |
| - | - | - | 38 00 | - | - | 38 00 | 2039 59 | - |
| 360 55 | 202 57 | 126 61 | 135 03 | 1412 26 | - | 1876 47 | 1876 47 | 3226 24 |
| - | - | - | - | - | - | 360 55 | 360 55 | - |
| - | - | - | 6 74 | - | - | 6 74 | - | - |
| - | - | - | - | 7 00 | - | 7 00 | 13 74 | 2250 76 |
| - | - | - | - | - | - | 232 15 | 232 15 | - |
| - | - | - | - | - | - | 306 86 | - | - |
| - | - | - | - | - | - | 195 73 | 502 59 | - |
| 6 44 | - | - | - | - | - | 6 44 | 6 44 | 734 74 |
| - | - | 35 03 | - | - | - | 35 03 | - | - |
| - | - | - | - | - | 29 08 | 29 08 | 64 11 | 70 55 |
| - | - | - | - | 1701 90 | - | 1701 90 | - | - |
| - | - | - | 6 65 | 14 04 | - | 20 69 | 1722 59 | - |
| 198 40 | 115 40 | 14 01 | 86 40 | 17 22 | - | 431 43 | - | - |
| - | - | 541 04 | - | - | - | 541 04 | - | - |
| - | - | - | 136 22 | - | - | 136 22 | - | - |
| - | 3 82 | - | - | - | - | 3 82 | 1108 69 | - |
| - | - | - | - | 1 05 | - | 1 05 | 3 82 | 2836 15 |
| 6 44 | - | - | 33 23 | - | - | 80 10 | 80 10 | - |
| - | - | 11 68 | - | - | - | 11 68 | 11 68 | 91 78 |
| - | - | - | - | - | 182 42 | 182 42 | 182 42 | 182 42 |
| - | - | - | - | - | - | 67 | 67 | - |
| - | - | - | 11 08 | 104 65 | - | 115 73 | 115 73 | - |
| - | - | - | - | - | - | 13 12 | 13 12 | 116 40 |
| - | - | - | - | - | - | - | - | 13 12 |
| 37 73 | 361 67 | 297 26 | 52 06 | - | - | 223 56 | - | - |
| - | - | - | - | - | - | 748 72 | - | - |
| - | 79 97 | - | - | - | - | 79 97 | - | - |
| 1122 65 | 1415 09 | - | - | - | - | 1415 09 | - | - |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1852, with interest to
1st Oct. 1850. | Amount of balance in
1852, with interest to
1st Oct. 1850. |
|---------------|--|---------------------------|--|--|
| Craig, | Geo. Hendrickson, sheriff, | Literary fund fines, | - | - |
| " | John H. Walker, " | May licenses, | - | - |
| Calhoun, | James N. Norman, sheriff, | Revenue tax, | - | - |
| " | Geo. W. Silcott, clerk cir-
cuit and county courts, | Law process taxes, | - | - |
| Clarke, | John F. Ryan, sheriff, | Literary fund fines, | - | - |
| " | Same, " | May licenses, | - | - |
| Charlotte, | Wins. Robinson, clk. co. ct. | Literary fund fines, | - | - |
| " | Same, clk. cir. ct. | Bal. law process, | - | - |
| " | Wm. B. Wills, late sheriff, | Bal. revenue tax, | - | 3 94 |
| Caroline, | Woodson Wright, late sh'ff, | Literary fund fines, | - | - |
| " | Same, " | Militia fines, | 325 95 | - |
| " | Same, " | May licenses, | - | - |
| " | Jos. M. Seay, sheriff, | Literary fund fines, | - | - |
| Carroll, | R. S. Coleman, late sheriff, | Literary fund fines, | - | - |
| " | Same, " | Capitation tax, | - | - |
| " | Same, " | Bal. land and pro. tax, | - | - |
| " | Thos. M. Tharp, " | Literary fund fines, | - | - |
| " | Peter Early, sheriff, | " " | - | - |
| " | Same, " | Bal. May licenses, | - | - |
| " | Esau Worrell, clk. co. ct. | Literary fund fines, | - | - |
| " | Wm. Lindsey, clk. cir. ct. | " " | - | - |
| " | Same, " " | Law process taxes, | - | - |
| Chesterfield, | Geo. W. Snelling, late sh'ff, | May licenses, | - | - |
| " | Same, " | Literary fund fines, | - | 4 05 |
| " | W. W. T. Cogbill, clk. cir. ct | Bal. law process taxes, | - | - |
| " | Wm. E. Gill, sheriff, | Literary fund fines, | - | - |
| " | Silas Cheatham, clk. co. ct. | " " | - | - |
| " | Same, | Law process taxes, | - | - |
| Culpeper, | Thos. Hill, jr., late sheriff, | September licenses, | - | 224 98 |
| " | Same, " | Literary fund fines, | - | - |
| " | J. O. Harris, sheriff, | " " | - | - |
| " | Same, " | May licenses, | - | - |
| " | Tho. O. Flint, clerk cir. ct. | Law process taxes, | - | - |
| Cumberland, | Jno. P. Woodson, late sh'ff, | Literary fund fines, | - | - |
| " | R. B. Trent, " | May licenses, | - | - |
| Dinwiddie, | William Bishop, late sheriff, | Literary fund fines, | - | - |
| " | Thos. W. Scott, " | May licenses, | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | - | - | - | 37 66 | - | 37 66 | 37 66 | |
| - | - | - | - | - | 65 18 | 65 18 | 65 18 | 102 84 |
| - | - | 1189 18 | - | - | - | 1189 18 | 1189 18 | |
| - | - | - | 114 79 | 44 80 | - | 159 59 | 159 59 | 1348 77 |
| - | - | - | 33 13 | 196 00 | - | 229 13 | | |
| - | - | - | - | 199 74 | - | 199 74 | 428 87 | 428 87 |
| 6 44 | - | - | - | 1 05 | - | 7 49 | | |
| - | - | - | - | 1 20 | - | 1 20 | 8 69 | |
| - | - | - | - | - | - | 3 94 | 3 94 | 12 63 |
| 257 53 | - | 291 92 | 252 55 | - | - | 802 00 | | |
| - | - | - | - | - | - | 325 95 | | |
| - | - | - | 24 18 | - | - | 24 18 | 1152 13 | |
| - | - | - | - | 286 02 | - | 286 02 | 286 02 | 1438 15 |
| - | - | - | 1 11 | - | - | 1 11 | | |
| - | - | - | 782 93 | - | - | 782 93 | | |
| - | - | - | 3491 06 | - | - | 3491 06 | 4275 10 | |
| 63 94 | 316 74 | 68 80 | 11 08 | 211 63 | - | 672 19 | 672 19 | |
| - | - | - | - | 61 22 | - | 61 22 | | |
| - | - | - | - | - | 130 34 | 130 34 | 191 56 | |
| - | - | 58 | - | 3 15 | - | 3 73 | 3 73 | |
| - | - | - | 15 44 | 2 64 | - | 18 08 | | |
| - | - | - | 3 20 | 3 20 | - | 6 40 | 24 48 | 5167 06 |
| 540 16 | - | - | - | - | - | 540 16 | | |
| 1068 76 | 61 53 | 134 29 | - | - | - | 1268 63 | 1808 79 | |
| - | - | - | - | 170 01 | - | 170 01 | 170 01 | |
| - | - | - | 11 08 | 7 34 | - | 18 42 | 18 42 | |
| - | - | - | 22 15 | 41 91 | - | 64 06 | | |
| - | - | - | - | 647 81 | - | 647 81 | 711 87 | 2709 09 |
| - | - | - | - | - | - | 224 98 | | |
| - | - | - | 16 62 | 189 58 | - | 205 20 | 430 18 | |
| - | - | - | - | 167 63 | - | 167 63 | | |
| - | - | - | - | - | 18 92 | 18 92 | 186 55 | |
| - | - | - | - | 310 51 | - | 310 51 | 310 51 | 927 24 |
| - | - | - | 22 15 | 73 43 | - | 95 58 | 95 58 | |
| - | - | - | - | - | 190 00 | 190 00 | 190 00 | 285 58 |
| - | - | - | - | 188 58 | - | 188 58 | 188 58 | |
| - | - | - | - | - | 164 07 | 164 07 | 164 07 | 352 65 |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1852, with interest to
1st Oct. 1859. | Amount of balance in
1853, with interest to
1st Oct. 1859. |
|--------------|---|---|--|--|
| Doddridge, | Floyd Neely, late sheriff, | Revenue taxes, | - | - |
| " | C. C. Davis, " | Literary fund fines, | - | - |
| " | Same, " | Capitation taxes, | - | - |
| " | Same, " | May licenses, | - | - |
| " | Same, " | Bal. land, property
and Sept. licenses, | - | - |
| Essex, | N. J. B. Whitlock, late sh'ff, | Literary fund fines, | - | 167 28 |
| " | Leonard Henley, " | " " | - | - |
| Fauquier, | John Q. Marr, sheriff, | " " | - | - |
| " | Wm. M. Hume, late sh'ff, | " " | - | - |
| Fayette, | J. B. Muncy, late sheriff, | May license, | - | - |
| " | Same, " | Land, property, F. N.
and Sept. license, | - | - |
| " | Same, " | Capitation tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Jno. B. Jones, clerk cir. ct. | Bal. law process taxes | - | - |
| Floyd, | Wm. B. Shelor, clk. cir. ct. | Literary fund fines, | - | - |
| " | Same, late sheriff, | " " | - | - |
| " | J. B. Henden, clerk cir. ct. | " " | - | - |
| " | David Kitterman, late sh'ff, | " " | - | - |
| " | Same, " | Capitation tax, | - | - |
| " | Same, " | Land, property and
September license, | - | - |
| Fluvanna, | Montilo Clark, late sheriff, | Do. do. | - | - |
| " | Abr. Shepherd, clk. county
and circuit courts, | Tax on law processes
county court, | - | - |
| " | Same, do. do. | Do. cir. court, | - | - |
| " | Same, do. do. | Literary fund fines, | - | - |
| Franklin, | S. S. Turner, late sheriff, | Revenue taxes, | - | - |
| " | W. P. Thompson, " | May licenses, | - | - |
| " | Sam'l S. Turner, late sh'ff, | Literary fund fines, | - | - |
| " | John A. Smith, " | " " | - | - |
| Frederick, | W. D. Gilkerson, late sh'ff, | May license tax, | - | - |
| " | Same, " | Sales of delinq't lands, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Same and sureties, | Revenue taxes, | - | - |
| " | Jos. Kean, clerk cir. court, | Bal. law process taxes, | - | - |
| Greeneville, | John S. Turner, late sh'ff, | Militia fines, | - | 74 91 |
| " | Same, " | Literary fund fines, | - | - |
| " | James Thompson, " | " " | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | - | 114 36 | - | - | - | 114 36 | 114 36 | |
| - | - | - | 32 23 | 199 06 | - | 231 29 | | |
| - | - | - | - | 405 30 | - | 405 30 | | |
| - | - | - | - | - | 354 27 | 354 27 | | |
| - | - | - | 75 11 | - | - | 75 11 | 1065 97 | 1180 33 |
| 189 29 | 95 77 | 23 35 | - | - | - | 475 69 | 475 69 | |
| - | - | - | - | 94 29 | - | 94 29 | 94 29 | 569 98 |
| - | - | - | - | 180 07 | - | 180 07 | 180 07 | |
| - | 81 60 | 46 40 | - | - | - | 128 00 | 128 00 | 308 07 |
| - | - | - | - | - | 194 10 | 194 10 | | |
| - | - | - | - | 596 34 | - | 596 34 | | |
| - | - | - | - | 640 15 | - | 640 15 | | |
| - | - | 3 01 | 97 67 | 31 43 | - | 132 11 | | |
| - | - | - | - | 9 06 | - | 9 06 | 1562 70 | |
| - | - | - | - | 36 67 | - | 36 67 | 9 06 | 1571 76 |
| - | - | 35 03 | 12 19 | - | - | 47 22 | | |
| - | 24 55 | 7 76 | 6 29 | - | - | 38 60 | 83 89 | |
| - | - | - | 34 45 | 43 50 | - | 77 95 | 38 60 | |
| - | - | - | - | 1343 66 | - | 1343 66 | | |
| - | - | - | - | 2772 01 | - | 2772 01 | 4193 62 | 4316 11 |
| - | 61 76 | - | - | - | - | 61 76 | 61 76 | |
| - | - | - | 180 50 | - | - | 180 50 | | |
| - | - | - | 110 77 | 268 76 | - | 268 76 | | |
| - | - | - | - | - | - | 110 77 | 560 03 | 621 79 |
| - | - | - | - | 11945 44 | - | 11945 44 | 11945 44 | |
| - | - | - | - | - | 618 55 | 618 55 | 618 55 | |
| - | - | - | 317 69 | - | - | 317 69 | 317 69 | |
| - | - | - | 570 45 | - | - | 570 45 | 570 45 | 13452 13 |
| - | - | 1871 46 | 94 78 | - | - | 1966 24 | | |
| 103 01 | 48 56 | - | - | - | - | 48 56 | | |
| - | 13571 14 | 11921 57 | - | - | - | 103 01 | | |
| - | - | - | - | - | - | 25492 71 | | |
| - | - | - | 6 42 | - | - | - | 27610 52 | |
| - | - | - | - | - | - | - | 6 42 | 27616 94 |
| 1 29 | 313 06 | 14 01 | - | - | - | 74 91 | | |
| - | - | - | - | - | - | 328 36 | 403 27 | |
| - | - | - | 32 23 | 57 63 | - | 89 86 | | |
| - | - | - | - | 102 07 | - | 102 07 | 191 93 | 595 20 |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1839, with interest to
1st Oct. 1839. | Amount of balance in
1839, with interest to
1st Oct. 1839. |
|-------------|--|---|--|--|
| Greene, | - Ro. Pritchett, clerk county
and circuit courts, | Bal. law process taxes, | - | - |
| Greenbrier, | - John E. Lewis, late sheriff, | Literary fund fines, | - | - |
| " | - Same and sureties, | Bal. revenue taxes, | - | - |
| " | - Same and " | June license taxes, | - | - |
| " | - Joel McPherson, clk. co. ct. | Literary fund fines, | - | - |
| " | - Andrew Beard, late sheriff, | " " | - | - |
| " | - John A. North, late clerk
court of appeals, | Law process taxes, | - | - |
| Grayson, | - Dennis Wright, late sheriff, | Literary fund fines, | - | 24 26 |
| " | - Steph. M. Hale, clk. co. ct. | " " | - | - |
| " | - Jas. B. Headen, clk. county
and circuit courts, | Law proc. taxes co. ct. | - | - |
| " | - Same, | " " cir. ct. | - | - |
| " | - G. H. Mathews, clk. cir. ct. | Literary fund fines, | - | - |
| " | - Stephen Thomas, sheriff, | " " | - | - |
| " | - Same, " | Revenue taxes, | - | - |
| " | - Same, " | May licenses, | - | - |
| " | - W. R. Dickey, late clk. co. ct. | Literary fund fines, | - | - |
| " | - Same, " " | " " | - | - |
| " | - Dennis Fielder, late sheriff, | " " | - | - |
| " | - Same, " | Revenue taxes, | - | - |
| " | - Same, " | May licenses, | - | - |
| " | - Same, " | Sales delinq't lands, | - | - |
| Goochland, | - Chas. Massie, late sheriff, | Literary fund fines, | - | 9 44 |
| " | - B. B. Ayres, " | " " | - | - |
| Gloucester, | - J. C. Rowe, sheriff, | Militia fines, | 4 31 | - |
| Gilmer, | - S. G. Stalnaker, late sh'ff, | License tax, | 296 34 | - |
| " | - Th. Marshall, late clk. cir. ct. | Literary fund fines, | - | 1 35 |
| " | - C. B. Conrad, clerk co. ct. | " " | - | - |
| " | - E. T. Stout, sheriff, | " " | - | - |
| " | - Same, " | " " | - | - |
| " | - Same, " | May license, | - | - |
| " | - Same, " | Revenue, | - | - |
| " | - Same, " | May license, | - | - |
| " | - P. Pew, sheriff, and sureties, | Literary fund fines, | - | - |
| " | - Same, " " | Ld., cap., prop., F. N.
and Sept. lic. | - | - |
| " | - Same, " " | May license, | - | - |
| " | - Same, late sheriff, | Literary fund fines, | - | - |
| " | - Same, " | May license, | - | - |
| " | - P. Hays, " | Militia fines, | 112 49 | - |
| " | - Same, " | Literary fund fines, | - | 11 63 |
| " | - Same, " | " " | - | - |
| " | - Same, " | Bal. license tax. | - | - |

| Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859 | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|---|---|
| - | - | - | 3 13 | 18 76 | - | 21 89 | 21 89 | 21 89 |
| 6197 42 | 31 37 | 44 71 | - | - | - | 76 08 | - | - |
| - | 1522 91 | - | - | - | - | 6197 42 | - | - |
| 2 28 | - | - | - | - | - | 1522 91 | 7796 41 | - |
| - | - | - | - | 71 26 | - | 2 28 | 2 28 | - |
| - | - | - | - | - | - | 71 26 | 71 26 | - |
| - | - | - | 186 54 | - | - | 186 54 | 186 54 | - |
| 5 15 | - | - | - | - | - | 186 54 | 186 54 | 8056 49 |
| - | 1 86 | 3 38 | - | - | - | 29 41 | 29 41 | - |
| - | - | - | - | - | - | 5 84 | 5 84 | - |
| - | - | - | 248 37 | - | - | 248 37 | - | - |
| - | - | - | - | 303 67 | - | 303 67 | - | - |
| - | 8 60 | 3 69 | - | 1 05 | - | 13 34 | 552 04 | - |
| - | - | - | - | 4 19 | - | 4 19 | 13 34 | - |
| - | - | - | - | 48 02 | - | 48 02 | - | - |
| - | - | - | - | 495 85 | 453 86 | 949 71 | - | - |
| - | - | - | - | - | - | 453 86 | 1001 92 | - |
| - | - | 84 77 | 154 24 | 1 05 | - | 1 05 | - | - |
| - | - | - | - | - | - | 239 01 | - | - |
| - | 185 54 | 256 22 | 18 84 | 8 38 | - | 463 98 | 240 06 | - |
| - | 149 89 | 1047 34 | - | - | - | 1197 23 | - | - |
| - | 374 18 | - | - | - | - | 374 18 | - | - |
| - | 88 17 | - | - | - | - | 83 17 | - | - |
| - | - | - | - | - | - | - | 2128 56 | - |
| - | - | - | - | - | - | 9 44 | 9 44 | 3971 17 |
| - | - | - | - | 47 15 | - | 47 15 | 47 15 | - |
| - | - | - | - | - | - | 4 31 | 4 31 | 56 59 |
| - | - | - | - | - | - | - | - | 4 31 |
| - | - | - | - | - | - | 296 34 | 296 34 | - |
| - | - | 1 17 | - | - | - | 1 35 | 1 35 | - |
| - | - | - | 13 99 | - | - | 1 17 | 1 17 | - |
| - | - | - | - | 8 38 | - | 13 99 | - | - |
| - | - | - | - | 384 73 | - | 8 38 | - | - |
| - | - | - | - | 121 81 | - | 384 73 | - | - |
| - | - | - | - | - | 405 71 | 121 81 | - | - |
| - | - | - | - | - | - | 405 71 | 934 62 | - |
| - | - | 81 30 | - | - | - | - | - | - |
| - | - | - | - | - | - | 81 30 | - | - |
| - | - | 2711 86 | - | - | - | 2711 86 | - | - |
| - | 38 29 | 331 82 | - | - | - | 331 82 | - | - |
| - | - | 14 65 | 29 37 | - | - | 52 94 | - | - |
| - | - | - | - | - | - | 29 37 | 3207 29 | - |
| 5 63 | - | - | - | - | - | 112 49 | - | - |
| 70 96 | - | - | - | - | - | 17 26 | - | - |
| 909 98 | - | - | - | - | - | 70 95 | - | - |
| - | - | - | - | - | - | 909 98 | - | - |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1832, with interest to
1st Oct. 1830. | Amount of balance in
1833, with interest to
1st Oct. 1832. |
|------------|------------------------------------|---------------------------|--|--|
| Giles,` | - R. A. French, late clk. cir. ct. | Law process tax, | - | - |
| " | - Same and sureties, | Literary fund fines, | - | - |
| " | - A. Fry late sheriff, | " " | - | - |
| " | - Jas. W. English, clk. cir. ct. | Law process tax, | - | - |
| " | - Sam'l E. Lybrock, sheriff, | May license, | - | - |
| Halifax, | - Wm. S. Holt, clerk co. ct. | Literary fund fines, | - | - |
| " | - Same, | Bal. law process tax, | - | - |
| " | - Wm. Holt, late clk. cir. ct. | Literary fund fines, | - | - |
| Hampshire, | - John B. White, clk. county | Bal. law process tax, | - | - |
| " | - and circuit courts, | May license, | - | - |
| " | - Daniel T. Keller, sheriff, | | - | - |
| Hanover, | - N. A. Thompson, late sh'ff, | Literary fund fines, | - | 5 00 |
| " | - Same, " | May license, | - | - |
| " | - J. A. Harwood, sheriff, | Literary fund fines, | - | - |
| Hardy, | - Geo. Schultz, sheriff, | Bal. l'd and prop. tax, | - | - |
| " | - Same, " | Literary fund fines, | - | - |
| " | - R. J. Tilden, late sheriff, | Militia fines, | - | 30 90 |
| " | - Same, " | Literary fund fines, | - | - |
| " | - Jas. C. Gamble, clk. co. ct. | " " | - | - |
| Harrison, | - A. Minor, late sheriff, | " " | - | - |
| " | - T. A. Horner, late sheriff, | " " | - | - |
| " | - Wm. P. Cooper, clk. co. ct. | Law process tax, | - | - |
| " | - B. Wilson, att'y for com'th, | Literary fund fines, | - | - |
| " | - C. Holden, sheriff, | " " | - | - |
| Henrico, | - A. B. Hutcheson, late sh'ff, | " " | - | - |
| " | - Same, " | Revenue tax, | - | - |
| " | - Same, " | May license, | - | - |
| " | - J. A. Hutcheson, sheriff, | Literary fund fines, | - | - |
| " | - Same, " | Revenue tax, | - | - |
| " | - Jno. N. Harrison, late clerk | Literary fund fines, | - | - |
| " | - county court, | | - | - |
| Henry, | - H. N. Dyer, late sheriff, | " " | - | - |
| " | - Same, " | Revenue tax, | - | - |
| " | - Jesse Wooten, " | Literary fund fines, | - | - |
| " | - Same, " | May license, | - | - |
| " | - W. J. Salmon, clerk cir. ct. | Literary fund fines, | - | - |
| Highland, | - A. J. Bird, late sheriff, | " " | - | - |
| Jackson | - Jas. Green, late clerk co. ct. | Bal. law process tax | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | 91 93 | - | - | - | - | 91 93 | | |
| - | - | - | 5 54 | - | - | 5 54 | | |
| - | - | - | 2 22 | - | - | 2 22 | 97 47 | |
| - | - | - | - | 195 95 | - | 195 95 | 2 22 | |
| - | - | - | - | - | 139 88 | 139 88 | 195 95 | |
| 25 75 | - | - | - | 1 25 | - | 27 00 | 139 88 | 435 52 |
| - | - | - | - | 27 | - | 27 | | |
| - | - | - | - | 5 53 | - | 5 53 | 27 27 | |
| - | - | - | - | - | - | - | 5 53 | 32 80 |
| - | - | - | 23 15 | 762 27 | - | 785 42 | 785 42 | |
| - | - | - | - | - | 371 50 | 371 50 | 371 50 | 1156 92 |
| 524 09 | 147 58 | 27 80 | - | - | - | 704 47 | | |
| - | - | - | 31 44 | - | - | 31 44 | | |
| - | - | - | 2 80 | 30 39 | - | 33 19 | 735 91 | |
| - | - | - | - | 1704 06 | - | 1704 06 | 33 19 | 769 10 |
| - | - | - | 122 96 | 73 00 | - | 195 96 | | |
| - | - | - | - | - | - | 30 90 | 1900 02 | |
| 7 48 | - | 754 99 | - | - | - | 762 47 | | |
| - | - | - | - | 20 95 | - | 20 95 | 793 37 | |
| - | - | - | - | - | - | - | 20 95 | 2714 34 |
| - | - | 56 72 | 171 69 | - | - | 228 41 | 228 41 | |
| 4 65 | - | - | - | 521 80 | - | 4 65 | 4 65 | |
| - | - | - | 221 53 | - | - | 521 80 | 521 80 | |
| - | - | - | 2 82 | 78 58 | - | 221 53 | 221 53 | |
| - | - | - | - | - | - | 81 40 | 81 40 | |
| - | 389 18 | 254 55 | - | - | - | 643 73 | | 1057 79 |
| - | - | 5348 82 | - | - | - | 5348 82 | | |
| - | - | - | 428 11 | - | - | 428 11 | | |
| - | - | - | 456 36 | 276 55 | - | 732 91 | 6420 66 | |
| - | - | - | 1236 99 | - | - | 1236 99 | | |
| - | - | - | 66 46 | 94 29 | - | 160 75 | 1969 90 | |
| - | - | - | 76 10 | 590 34 | - | 666 44 | 160 75 | 8551 31 |
| - | - | - | - | 10 59 | - | 10 59 | | |
| - | - | - | 78 45 | - | - | 78 45 | 677 03 | |
| - | - | - | 81 74 | - | - | 81 74 | | |
| - | - | - | - | 115 24 | - | 115 24 | 160 19 | |
| - | - | - | 33 23 | - | - | 33 23 | 115 24 | 952 46 |
| 92 20 | 328 46 | 329 79 | 384 82 | 438 27 | - | 1573 54 | 33 23 | 33 23 |
| - | 1 23 | - | 1 11 | - | - | 2 34 | | |
| | | | | | | | 1575 88 | |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1852, with interest to
1st Oct. 1859. | Amount of balance in
1853, with interest to
1st Oct. 1859. |
|---------------|--------------------------------|---|--|--|
| Jackson, | J. H. Staats, late sheriff, | Bal. land, cap., prop.
and lic. tax, | - | - |
| " | Same, " | Delinquent land sold, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | W. B. McMahon, clk. cir. ct. | Bal. land process tax, | - | - |
| " | John M. Greer, sheriff, | Literary fund fines, | - | - |
| " | Same, " | May license, | - | - |
| " | And. Waugh, late clk. co. ct. | Law process tax, | 205 20 | - |
| " | D. G. Morrell, " cir. ct. | " " | 119 07 | - |
| James City, | Thos. D. Harris, sheriff, | May license, | - | - |
| Jefferson, | John W. Moore, late sh'ff, | Militia fines, | 549 61 | 290 53 |
| " | Same, " | Literary fund fines, | - | 40 43 |
| " | T. A. Moore, clerk co. ct. | Law process tax, | - | - |
| Kanawha, | John Slack, late sheriff, | Literary fund fines, | - | - |
| " | Same and sureties, | Land tax, | - | - |
| " | Same and " | Land, prop., lic. and
F. N. tax, | - | - |
| " | Same and " | Capitation tax, | - | - |
| " | A. W. Quarrier, clerk co. ct. | Law process, | - | - |
| King & Queen, | J. H. Watkins, sheriff, | Sept. license, | - | - |
| " | Same, " | May " | - | - |
| " | R. M. Davis, late sheriff, | Literary fund fines, | - | - |
| " | J. M. Jeffries, att'y com'th, | " " | - | - |
| King George, | R. V. Tiffey, late sheriff, | " " | - | - |
| " | Same, " | Bal. May license, | - | - |
| " | Geo. C. Marshall, sheriff, | Literary fund fines, | - | - |
| " | Wm. S. Brown, clerk cir. ct. | Law process tax, | - | - |
| King William, | Jas. O. Pollard, clerk co. ct. | " " | - | - |
| Lunenburg, | John A. Stokes, late sheriff, | Literary fund fines, | - | - |
| " | R. B. Brydie, " | " " | - | - |
| Louisa, | Jas. H. Hackett, late sheriff. | Revenue tax. | - | 339 23 |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| 2394 99 | 3017 56 | - | 7226 15 | - | - | 12638 70 | - | - |
| - | 1492 69 | - | - | - | - | 1492 69 | - | - |
| - | 192 52 | 71 23 | 99 80 | - | - | 363 55 | - | - |
| - | 177 09 | 92 19 | 167 11 | 351 76 | - | 788 15 | 14494 94 | - |
| - | - | - | 116 31 | 184 39 | - | 300 70 | 788 15 | - |
| - | - | - | - | 1162 79 | 474 28 | 1637 07 | - | - |
| - | - | - | - | - | - | 205 20 | 1937 77 | - |
| - | - | - | - | - | - | 119 07 | 205 20 | - |
| - | - | - | - | - | - | - | 119 07 | - |
| - | - | - | - | - | 286 34 | 286 34 | 286 34 | 19121 01 |
| - | - | - | - | - | - | 840 14 | - | 286 34 |
| - | - | - | - | - | - | 40 43 | - | - |
| - | - | - | 60 12 | 758 79 | - | 818 91 | 880 57 | - |
| - | 519 81 | 224 31 | 302 40 | 221 06 | - | 1267 58 | 818 91 | 1699 48 |
| - | - | 871 91 | - | - | - | 871 91 | - | - |
| - | - | - | 15728 18 | 15375 76 | - | 31103 94 | - | - |
| - | - | - | - | 1797 70 | - | 1797 70 | - | - |
| - | - | - | - | 84 | - | 84 | 35041 13 | - |
| - | - | - | - | 5 12 | - | 5 12 | 84 | 35041 97 |
| - | - | - | - | - | 40 22 | 40 22 | - | - |
| - | - | 30 70 | - | - | - | 30 70 | 45 34 | - |
| - | 6 14 | - | - | - | - | 6 14 | 30 70 | - |
| - | 51 56 | 11 68 | - | - | - | 63 24 | 6 14 | 82 18 |
| - | - | - | 7 00 | - | - | 7 00 | - | - |
| - | - | - | 21 60 | 10 48 | - | 32 08 | 70 24 | - |
| - | - | - | - | 1 73 | - | 1 73 | 32 08 | - |
| - | - | - | - | 48 | - | 48 | 1 73 | 104 05 |
| - | - | - | 17 65 | - | - | 17 65 | 48 | 48 |
| - | - | - | - | 115 24 | - | 115 24 | 17 65 | - |
| - | - | - | - | - | - | - | 115 24 | 132 89 |
| - | 245 53 | - | - | - | - | 339 23 | 339 23 | - |
| - | - | - | 40 81 | - | - | 245 53 | 245 53 | - |
| - | - | - | - | 9 82 | - | 40 81 | 40 81 | - |
| - | - | - | - | - | - | 9 82 | 9 82 | - |
| - | - | - | 123 55 | 506 20 | 102 74 | 732 49 | - | 635 39 |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1852, with interest to
1st Oct. 1859. | Amount of balance in
1859, with interest to
1st Oct. 1859. |
|------------|---|--|--|--|
| Lewis, | Minor C. Hall, sheriff, | May license, | - | - |
| " | Same, " | Bal. sales del. lands. | - | - |
| " | Same, " | Land, prop., cap., F.
N. and Sept. license, | - | - |
| " | H. Huffman, late sheriff, | Literary fund fines, | - | - |
| " | J. Morrow, clerk co. court, | Law process tax, | - | - |
| Lee, | Wm. S. Martin, late sheriff. | Militia fines, | 19 10 | - |
| " | Same, " | Land, prop., cap., F.
N. and Sept. license, | - | - |
| " | John H. Allen, sheriff, | Free negro tax, | - | - |
| " | Same and sureties, | Land, property and
license tax, | - | - |
| " | Same, | Capitation tax. | - | - |
| " | Same and " | Literary fund fines, | - | - |
| " | J. W. S. Morrison, clk. co. ct. | " " | - | - |
| " | Same, " cir. ot | Law process tax, | - | - |
| Lancaster, | Geo. R. Waddy, late sh'ff, | Literary fund fines, | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | Same, " | May license, | - | - |
| " | William Brent, sheriff, | Revenue tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| Madison, | R. S. Thomas, late sheriff, | Literary fund fines, | - | - |
| " | John S. Rowe, " | " " | - | - |
| Marion, | T. L. Boggess, late clk. co. ct | Law process taxes, | - | - |
| " | Same, " " | Literary fund fines, | - | - |
| " | B. F. Hamilton, clk. " | Law process taxes, | - | - |
| " | Win. Kerr, late sheriff, | Literary fund fines, | - | - |
| Marshall, | P. B. Catlett, serg't Mounds-
ville, | Literary fund fines, | - | - |
| " | Enos Howard, late sheriff, | Revenue tax, | - | - |
| " | Same, " | May license tax. | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | J. Jefferson, " | " " | - | - |
| " | Same, " | Rev. and cap. taxes, | - | - |
| Mathews, | J. H. Dunlavy, sheriff, | Literary fund fines, | - | - |
| " | Same, " | Revenue tax, | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | - | 361 41 | - | - | - | 361 41 | | |
| - | 151 36 | - | - | - | - | 151 36 | | |
| - | - | 2066 34 | - | - | - | 2066 34 | | |
| - | - | 38 77 | - | - | - | 38 77 | 2579 11 | |
| - | - | - | - | 281 40 | - | 281 40 | 38 77 | |
| - | - | - | - | - | - | 19 13 | 281 40 | 2899 28 |
| - | 115 85 | 287 12 | - | - | - | 402 97 | | |
| - | - | - | - | 5 40 | - | 5 40 | 422 10 | |
| - | - | - | - | 3957 04 | - | 3957 04 | | |
| - | - | - | - | 92 53 | - | 92 53 | | |
| - | - | - | - | 142 48 | - | 142 48 | | |
| - | 1 23 | 4 91 | - | - | - | 6 14 | 4197 45 | |
| - | - | - | 7 20 | 305 06 | - | 312 26 | 318 40 | |
| - | - | 5 87 | 77 43 | - | - | 83 30 | | 4937 95 |
| - | - | 265 00 | - | - | - | 265 00 | | |
| - | - | - | 18 65 | - | - | 18 65 | | |
| - | - | - | 865 02 | - | - | 865 02 | 366 95 | |
| - | - | - | - | 94 29 | - | 94 29 | | |
| - | - | 35 03 | - | - | - | 35 03 | 959 31 | |
| - | 36 83 | - | - | - | - | 36 83 | 35 03 | 1326 26 |
| - | - | - | 19 34 | 443 40 | - | 461 74 | 36 83 | 71 86 |
| - | - | 16 73 | 137 46 | 5 24 | - | 159 43 | | |
| - | - | - | - | 1 76 | - | 1 76 | 621 17 | |
| - | 164 97 | 149 69 | 71 39 | - | - | 386 05 | 1 76 | |
| 1 29 | - | - | - | - | - | 1 29 | 386 05 | 1008 98 |
| - | - | 318 72 | 221 26 | - | - | 318 72 | 1 29 | |
| - | - | 3 51 | 110 77 | - | - | 221 26 | | |
| - | - | - | - | - | - | 114 28 | | |
| - | - | - | - | 132 01 | - | 132 01 | 654 26 | |
| - | - | - | - | 7878 80 | - | 7878 80 | 8010 81 | 8666 36 |
| - | - | - | 115 28 | 11 06 | - | 126 36 | | |
| - | - | - | - | 178 64 | - | 178 64 | 305 00 | |
| - | - | - | - | 15 72 | - | 15 72 | | 305 00 |
| - | 11 05 | 57 22 | 1 11 | - | - | 69 38 | 15 72 | 15 72 |
| - | - | - | 59 50 | - | - | 52 50 | | |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1852, with interest to
1st Oct. 1859. | Amount of balance in
1853, with interest to
1st Oct. 1859. |
|-------------|---|--|--|--|
| Mercer, | C. W. Calfee, clerk co. ct. | Literary fund fines, | - | 1 35 |
| " | Elijah Bailey, sheriff, | " " | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | Jno. A. Peck, " | May license tax, | - | - |
| " | J. H. Alvis, clerk cir. court, | Literary fund fines, | - | - |
| " | Wm. A. Mahood, clk. " | Law process taxes, | - | - |
| Middlesex, | E. T. Perkins, sheriff, | Literary fund fines, | - | - |
| " | And. Stiff, late " | " " | - | - |
| Monroe, | H. J. Kelly, sheriff, | " " | - | - |
| " | John W. Lanius, late sh'ff, | " " | - | - |
| " | Same, " | May license tax, | - | - |
| Monongalia, | Jno. T. Fleming, late sh'ff, | Literary fund fines, | - | - |
| Montgomery, | William Smith, sheriff, | Literary fund fines, | - | - |
| " | R. D. Montague, late clerk
circuit court, | " " | - | - |
| Morgan, | Pendleton Zeiler, sheriff, | Literary fund fines, | - | - |
| " | Same, " | Land, property, F. N.
and Sept. lic. | - | - |
| " | Same, " | Capitation taxes, | - | - |
| " | Peter E. Zeiler, late sheriff, | Revenue tax, | - | - |
| Nansemond, | J. R. Savage, sheriff, | Literary fund fines, | - | - |
| " | Same, " | May license tax, | - | - |
| Nelson, | Joseph Ligon, late sheriff, | Literary fund fines, | - | - |
| " | Same, " | Militia fines, | - | 14 59 |
| " | Same, " | May license, | - | - |
| " | J. H. Shelton, " | Literary fund fines, | - | 130 41 |
| Nicholas, | W. Shelton, " | Bal. land, prop., cap.
and license taxes, | - | - |
| " | Same, " | Sept. license tax, | - | - |
| " | Same, " | May license, | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | H. W. McDermott, sheriff, | Rev. and cap. taxes, | - | - |
| " | W. Sims, late " | Literary fund fines, | - | 4 97 |
| " | John Brown, late " | " " | - | - |
| " | Ro. Hamilton, clerk county
and circuit courts, | Law process tax, | - | - |
| Norfolk, | John M. Drewry, late sh'ff, | Literary fund fines, | - | 6 74 |
| " | Same, " | Militia fines, | 980 18 | 343 47 |
| " | Same, " | May license, | - | - |
| " | Same and sureties, | Land, property, F. N.
and Sept. lic. | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| 3 87 | 1 23 | 3 51 | 2 22 | 1 06 | - | 13 23 | 13 23 | |
| - | - | - | - | 3 00 | - | 3 00 | - | |
| - | - | - | - | 172 89 | - | 172 89 | - | |
| - | - | - | - | - | 215 32 | 215 32 | 175 89 | |
| - | - | - | 1 11 | - | - | 1 11 | 215 32 | |
| - | - | - | - | 74 33 | - | 74 33 | 1 11 | |
| - | - | - | 2 22 | - | - | 2 22 | 74 33 | 601 76 |
| - | - | 35 03 | - | - | - | 35 03 | 2 22 | |
| - | - | - | - | - | - | - | 35 03 | 37 25 |
| - | - | - | 1 11 | 104 75 | - | 105 86 | 105 86 | |
| - | - | - | 11 08 | - | - | 11 08 | - | |
| - | - | - | 37 49 | - | - | 37 49 | - | |
| - | - | - | - | - | - | - | 48 57 | |
| - | 28 | 35 03 | - | - | - | 35 31 | 35 31 | 154 43 |
| - | - | - | - | 40 31 | - | 40 31 | 40 31 | 35 31 |
| - | - | - | - | 104 77 | - | 104 77 | 104 77 | |
| 38 63 | - | - | 46 31 | 47 15 | - | 132 09 | - | 145 08 |
| - | - | - | 2724 03 | 3041 40 | - | 5765 43 | - | |
| - | - | - | 159 88 | - | - | 159 88 | - | |
| - | 370 74 | - | - | - | - | 370 74 | 6057 40 | |
| - | - | - | - | 448 40 | - | 448 40 | 370 74 | 6428 14 |
| - | - | - | - | - | 2038 87 | 2038 87 | - | |
| - | - | - | - | - | - | - | 2487 27 | 2487 27 |
| - | 39 29 | - | 24 37 | - | - | 63 66 | - | |
| - | - | - | 37 72 | - | - | 14 59 | - | |
| - | - | - | - | - | - | 37 72 | - | |
| 327 61 | - | - | - | - | - | 458 02 | 115 97 | |
| - | - | - | - | - | - | - | 458 02 | 573 99 |
| 1283 58 | - | - | - | - | - | 1283 58 | - | |
| - | 1332 42 | - | - | - | - | 1332 42 | - | |
| - | - | 635 85 | 31 44 | - | - | 667 29 | - | |
| - | - | 6247 63 | - | - | - | 6247 63 | - | |
| - | - | 1 17 | 6 14 | - | - | 7 31 | - | |
| - | - | - | 618 03 | 2070 29 | - | 2628 32 | 9538 23 | |
| 39 92 | - | - | - | - | - | 44 89 | 2688 32 | |
| 35 27 | - | - | - | - | - | 35 27 | 44 89 | |
| - | - | - | - | 32 37 | - | 32 37 | 35 27 | |
| 38 63 | 6 14 | - | - | - | - | - | 32 37 | 12339 08 |
| - | - | - | - | - | - | 51 51 | - | |
| - | - | - | 811 71 | - | - | 1323 65 | - | |
| - | - | - | - | - | - | 811 71 | - | |
| - | - | 12765 75 | - | - | - | 12765 75 | - | |
| - | - | - | - | - | - | - | 14952 62 | |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1852, with interest to
1st Oct. 1859. | Amount of balance in
1853, with interest to
1st Oct. 1859. |
|-----------------|-------------------------------|---------------------------|--|--|
| Norfolk, | Thomas B. Butt, sheriff, | Revenue tax, | - | - |
| " | Same, | Literary fund fines, | - | - |
| " | Same, | May license tax, | - | - |
| Northumberland, | Thos. O. Brent, late sheriff. | Revenue taxes, | - | - |
| " | Same, | Literary fund fines, | - | - |
| Nottoway, | J. W. Fowlkes, | Literary fund fines, | - | - |
| " | W. W. Robinson, | " | - | - |
| " | Same, | Militia fines, | 1 70 | - |
| Ohio, | W. S. Wickham, late sh'ff, | Literary fund fines, | - | - |
| " | Samuel Irwin, | " | - | - |
| " | Alonzo Loring, clerk cir. ct | " | - | - |
| " | Jno. McCulloch, " co. ct | " | - | - |
| Orange, | John S. Rowe, late sheriff, | May license tax, | - | - |
| Page, | Jas. W. Moddesett, | Land, property, F. N. | - | - |
| " | B. F. Grayson, late | and Sept. lic. tax, | - | - |
| " | Jno. W. Watson, clk. co. ct. | Literary fund fines, | - | - |
| " | | Law process taxes, | - | - |
| Patrick, | Henry Tuggle, clerk co. ct. | Law process taxes, | - | - |
| " | A. Staples, " cir. ct. | Literary fund fines, | - | - |
| " | Rufus Turner, sheriff, | " | - | - |
| Pendleton, | John M. Jones, late sheriff, | Militia fines, | 3 00 | - |
| " | Same, | Literary fund fines, | - | - |
| " | Same, | Revenue tax, | - | - |
| " | Same, | May license tax, | - | - |
| " | P. Phares, jr., | " | - | - |
| Pittsylvania, | Tarpley White, late sheriff, | Militia fines, | - | 160 96 |
| " | Same, | Literary fund fines, | - | 309 96 |
| " | Wm. H. Tunstall, late clerk | " | - | - |
| " | circuit court, | " | - | - |
| " | A. J. Whitehead, sheriff, | " | - | - |
| Pleasants, | H. L. Pickens, late sheriff, | Capitation tax, | - | - |
| " | Same, | Sept. license tax, | - | - |
| " | Same, | May license | - | - |
| " | Same, | Literary fund fines, | - | - |
| " | William Dills, | Militia fines, | - | 81 45 |
| " | Same, | May license, | - | 57 60 |
| " | Same, | Revenue tax, | - | - |
| " | Same, | Literary fund fines, | - | - |
| " | R. Hickman, clerk circuit | Law process taxes, | - | - |
| " | and county courts, | May license tax, | - | - |
| " | Nathan Morgan, sheriff, | | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | - | - | - | 378 21 | - | 378 21 | - | - |
| - | - | - | - | 42 96 | - | 42 96 | - | - |
| - | - | - | - | - | 1855 31 | 1855 31 | 2306 48 | 17259 10 |
| 40 43 | 487 64 | 623 24 | - | - | - | 1110 88 | - | - |
| - | - | - | - | - | - | 40 43 | 1151 31 | 1151 31 |
| - | - | - | 1 11 | 53 44 | - | 54 55 | 54 55 | - |
| - | - | 23 35 | - | - | - | 23 35 | - | - |
| - | - | - | - | - | - | 1 70 | 25 05 | 79 60 |
| 115 89 | 245 53 | 175 15 | 33 23 | - | - | 569 80 | 569 80 | - |
| - | - | - | 58 57 | 62 86 | - | 121 43 | 121 43 | - |
| - | - | - | 292 44 | - | - | 292 44 | 292 44 | - |
| - | - | - | - | 51 09 | - | 51 09 | 51 09 | 1034 76 |
| - | 146 78 | - | - | - | - | 146 78 | 146 78 | 146 78 |
| - | - | - | - | 2822 33 | - | 2822 33 | 2822 33 | - |
| - | - | 66 40 | - | - | - | 66 46 | 66 46 | - |
| - | - | - | - | 327 32 | - | 327 32 | 327 32 | 3216 11 |
| - | - | - | 90 38 | - | - | 90 38 | 90 38 | - |
| - | - | - | - | 1 05 | - | 1 05 | 1 05 | - |
| - | - | - | - | 135 65 | - | 135 65 | 135 65 | 227 08 |
| - | - | - | - | - | - | 3 06 | - | - |
| - | - | 70 06 | - | - | - | 70 06 | - | - |
| - | - | 346 24 | - | - | - | 346 24 | - | - |
| - | - | - | 6 30 | - | - | 6 30 | - | - |
| - | - | - | - | - | 82 42 | 82 42 | 425 66 | 508 08 |
| - | - | - | - | - | - | 160 98 | - | - |
| 400 80 | 541 71 | 202 51 | 35 45 | - | - | 1490 43 | 1651 41 | - |
| - | - | - | 268 56 | 157 17 | - | 425 71 | 425 71 | - |
| - | - | - | 296 08 | 1226 82 | - | 1522 90 | 1522 90 | 3600 02 |
| - | - | - | 92 50 | - | - | 92 50 | - | - |
| - | - | 75 83 | - | - | - | 75 83 | - | - |
| - | - | - | 4 73 | 811 80 | - | 816 53 | - | - |
| - | - | - | 38 77 | - | - | 38 77 | 1023 63 | - |
| - | - | - | - | - | - | 81 45 | - | - |
| 57 60 | - | 290 10 | - | - | - | 405 31 | - | - |
| - | 58 54 | 1173 37 | - | - | - | 1231 91 | 1723 90 | - |
| - | - | 5 24 | - | - | - | 5 24 | - | - |
| - | - | - | 116 30 | 132 73 | - | 249 03 | 249 03 | - |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1839, with interest to
1st Oct. 1839. | Amount of balance in
1839, with interest to
1st October 1864. |
|-----------------|--|---|--|---|
| Pocahontas, | W. J. Wooddell, late sh'ff, | Literary fund fines, | - | 13 48 |
| " | Jno. S. Wooddell, " | May license, | - | - |
| Powhatan, | H. Gordon, late sheriff, | Literary fund fines, | - | - |
| " | J. C. Porter, " | " " | - | - |
| " | Henry Gordon, sheriff, | May license, | - | - |
| Preston, | Wm. H. Grymes, sheriff, | Literary fund fines, | - | - |
| " | Wm. Elliott, jr. late sh'ff, | " " | - | 373 85 |
| " | Same, | Revenue tax, | - | - |
| " | Same, | May license, | - | - |
| Princess Anne, | Wm. M. Bonney, sheriff, | Literary fund fines, | - | - |
| " | Same, | Revenue tax, | - | - |
| " | Same, | May license, | - | - |
| " | J. J. Burroughs, clk. co. ct. | Literary fund fines, | - | - |
| Prince Edward, | N. Cunningham, late sh'ff, | Militia fines, | - | 106 20 |
| " | Same, | Literary fund fines, | - | - |
| " | A. J. Richardson, " | " " | - | - |
| Prince George, | J. M. Temple, sheriff, | " " | - | - |
| Prince William, | Milton Fitzhugh, sh'ff, and
sureties, | Militia fines, | - | - |
| " | Same, do. | June license tax, | - | - |
| " | Milton Fitzhugh, clk. cir. ct. | Law process taxes, | - | - |
| " | T. K. Davis, sheriff, | Revenue tax, | - | - |
| " | Same, " | May license tax, | - | - |
| " | Eppa Hunton, at'y for com. | Literary fund fines, | - | - |
| " | P. D. Lipscomb, clk. co. ct. | Law process taxes, | - | - |
| Pulaski, | Thos. J. Boyd, sheriff, | Literary fund fines, | - | - |
| Putnam, | N. B. Bowyer, late sh'ff, | " " | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | Wm. Grass, sh'ff and sure's, | May license tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Same, " | Land, property, F. N.
and Sept. lic. | - | - |
| " | Same, " | Capitation tax, | - | - |
| Raleigh, | C. Roles, late sheriff, | Revenue taxes, | 508 91 | - |
| " | Same, " | May license tax, | - | - |
| " | Same, " | Literary fund fines, | - | 14 83 |
| " | Wilson Abbott, late sh'ff, | Land and prop. tax, | - | - |
| " | Same, " | Militia fines, | - | 7 28 |
| " | Same, " | May license, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | John T. Clay, " | " " | 24 56 | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| 19 49 | 38 06 | - | - | 54 98 | - | 126 01 | 126 01 | 386 05 |
| - | - | - | - | - | 260 04 | 260 04 | 260 04 | |
| - | 34 85 | 3 51 | - | - | - | 38 36 | 38 36 | 132 70 |
| - | - | - | 5 84 | 57 63 | - | 63 47 | 63 47 | |
| - | - | - | - | - | 30 87 | 30 87 | 30 87 | 2242 97 |
| - | - | - | - | 31 43 | - | 31 43 | 31 43 | |
| - | 1 23 | 31 53 | - | - | - | 406 61 | - | 337 63 |
| - | - | 1403 63 | - | - | - | 1403 63 | - | |
| - | - | - | 401 30 | - | - | 401 30 | - | 152 90 |
| - | - | - | - | - | - | - | 2211 54 | |
| - | - | - | - | 14 17 | - | 14 17 | - | 132 01 |
| - | - | - | - | 157 29 | - | 157 29 | - | |
| - | - | - | - | - | 130 50 | 130 50 | - | 11764 52 |
| - | - | - | - | - | - | - | 301 96 | |
| - | 35 67 | - | - | - | - | 35 67 | 35 67 | 10 48 |
| - | - | - | - | - | - | - | - | |
| - | - | - | - | 20 95 | - | 106 20 | - | 11764 52 |
| - | - | - | - | - | - | 20 95 | - | |
| 25 75 | - | - | - | - | - | 25 73 | 127 15 | 132 01 |
| - | - | - | - | - | - | - | 25 75 | |
| - | - | - | - | 132 01 | - | 132 01 | 132 01 | 11764 52 |
| - | - | - | - | - | - | - | - | |
| 115 86 | - | - | - | - | - | 115 86 | - | 10 48 |
| - | 868 87 | - | - | - | - | 868 87 | - | |
| - | - | - | - | 92 54 | - | 92 54 | 984 73 | 10 48 |
| - | - | - | 6599 47 | - | - | 6599 47 | 92 54 | |
| - | - | - | - | 2453 98 | - | 2453 98 | - | 10 48 |
| - | - | - | - | - | - | - | - | |
| - | - | - | 553 83 | - | - | 553 83 | 9053 45 | 10 48 |
| - | - | - | 503 44 | 576 53 | - | 1079 97 | 553 83 | |
| - | - | - | - | - | - | - | 1079 97 | 10 48 |
| - | - | - | - | 10 48 | - | 10 48 | - | |
| - | 2 46 | 9 34 | 14 40 | - | - | 26 20 | - | 10 48 |
| - | - | 3315 09 | - | - | - | 3315 09 | - | |
| - | - | - | 255 96 | 1617 28 | 1130 72 | 3003 96 | 3341 29 | 10 48 |
| - | - | - | 37 72 | - | - | 37 72 | - | |
| - | - | - | 5457 34 | 3086 18 | - | 8543 52 | - | |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1893, with interest to
1st Oct. 1899. | Amount of balance in
1893, with interest to
1st Oct. 1900. |
|---------------|-----------------------------------|--|--|--|
| Randolph, | Geo. McLean, late sheriff, | Proceeds sales delin-
quent lands, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Same, " | Sept. license tax, | - | - |
| " | S. C. Caplinger, " | Literary fund fines, | - | - |
| " | B. L. Brown, clk. cir. ct | " " | - | - |
| Rappahannock, | W. G. Miller, sheriff, | Literary fund fines, | - | - |
| Richmond, | W. M. M. Crabb, late sh'ff. | Revenue tax, | - | - |
| " | Same, " | May license, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Wm. Northen, " | " " | - | - |
| Ritchie, | Wm. M. Patton, " | Bal. literary fund fines. | - | - |
| " | Same, " | May license. | - | - |
| " | Same, " | Land, property and
F. N. taxes, | - | - |
| " | Same, clk. co. ct. | Law process tax, | - | - |
| " | H. B. Collins, clk. cir. ct. | " " | - | - |
| " | E. Tibbs, sheriff, | Rev. and cap. tax, | - | - |
| " | James Taylor, sheriff, | May license, | - | - |
| Ruane, | T. Ferrell, sh'ff. and sure's. | Bal. land and property
taxes, | - | - |
| " | Same, " | Capitation tax, | - | - |
| " | A. G. Ingram, collector, | Bal. land, prop., cap.
and Sept. license, | - | - |
| Roanoke, | F. Johnston, clk. co. ct. | Literary fund fines, | - | - |
| Rockbridge, | Jno. A. M. Lusk, late sh'ff, | Militia fines, | - | 2 04 |
| " | Same, " | May license, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | J. F. Shields, " | May license, | - | 66 25 |
| " | Same, " | Literary fund fines, | - | 61 99 |
| Rockingham, | A. S. Bird, late sheriff, | Militia fines. | - | 131 55 |
| " | Same, " | Literary fund fines, | - | - |
| " | Jno. R. Rugler, sh'ff. | Revenue tax, | - | - |
| " | L. W. Gambill, clk. co. ct. | Law process tax, | - | - |
| " | A. St. C. Sprinkle, clk. cir. ct. | " " | - | - |
| Russell, | Rob't Boyd, late sheriff, | Revenue tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Isaac Vermillion, sh'ff, | " " | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | J. P. Carroll, late clk. cir. ct. | Literary fund fines, | - | - |
| " | T. C. M. Alderson, " | " " | - | - |
| " | R. H. Lynch, late clk. co. ct. | " " | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | 620 77 | - | - | - | - | 620 77 | | |
| - | 7 37 | - | - | - | - | 7 37 | | |
| - | - | 728 02 | - | - | - | 728 02 | | |
| - | - | - | - | - | - | | 1356 16 | |
| - | - | - | 22 15 | 15 72 | - | 15 72 | 15 72 | |
| - | - | - | - | - | - | 22 15 | 22 15 | |
| - | - | - | - | 52 38 | - | 52 38 | 52 38 | 1394 03 |
| - | 181 73 | 861 46 | - | - | - | 1043 19 | | 52 38 |
| - | - | 1365 45 | - | - | - | 1365 45 | | |
| - | 30 70 | - | - | - | - | 30 70 | | |
| - | - | - | 62 03 | - | - | 62 03 | 2439 34 | |
| - | - | - | - | - | - | | 62 03 | |
| - | 15 68 | - | 84 54 | 193 82 | - | 294 04 | | 2501 37 |
| - | - | 300 89 | - | 908 33 | - | 1209 22 | | |
| - | - | - | 6990 23 | - | - | 6990 23 | | |
| - | - | - | - | 1 15 | - | 1 15 | | |
| - | 50 23 | - | - | - | - | 50 23 | 8494 64 | |
| - | - | - | - | 2960 36 | - | 2960 36 | 50 23 | |
| - | - | - | - | - | 11 42 | 11 42 | 2960 36 | |
| - | - | - | - | - | - | | 11 42 | 11516 65 |
| - | - | - | 1210 13 | - | - | 1210 13 | | |
| - | - | - | 526 02 | - | - | 526 02 | | |
| - | - | - | - | - | - | | 1736 15 | |
| - | - | 2164 28 | - | - | - | 2164 28 | 2164 28 | |
| - | - | - | 33 23 | - | - | 33 23 | 33 23 | 3900 43 |
| - | - | - | - | - | - | | | 33 23 |
| - | - | - | - | - | - | 2 04 | | |
| - | - | - | - | 817 03 | - | 817 03 | | |
| - | - | 210 18 | - | 89 06 | - | 299 24 | 1118 31 | |
| - | - | - | - | - | - | | | |
| - | - | - | - | - | - | 66 22 | | |
| - | - | - | - | - | - | 61 99 | 128 21 | |
| - | - | - | - | - | - | | | 1246 52 |
| - | - | - | 30 94 | - | - | 131 58 | | |
| - | - | - | - | - | - | 39 94 | | |
| - | - | - | - | 4 12 | - | | 171 52 | |
| - | - | - | - | 1 48 | - | 4 12 | 4 12 | |
| - | - | - | - | 43 | - | 1 48 | 1 48 | |
| - | - | - | - | - | - | 43 | 43 | |
| - | - | 692 25 | - | - | - | 692 25 | | 177 55 |
| - | 45 95 | 156 97 | 8 86 | - | - | 211 78 | | |
| - | - | - | - | 4 19 | - | | 904 03 | |
| - | - | - | - | 937 28 | - | 4 19 | | |
| - | - | - | - | - | - | 937 28 | | |
| - | 25 05 | - | - | - | - | | 941 47 | |
| - | - | - | - | - | - | 25 05 | 25 05 | |
| 8 23 | - | - | - | - | - | 8 23 | 8 23 | |
| - | - | - | - | 3 15 | - | 3 15 | 3 15 | 1881 93 |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1882, with interest to
1st Oct. 1889. | Amount of balance in
1883, with interest to
1st Oct. 1889. |
|---------------|---------------------------------|---------------------------|--|--|
| Scott, | Rufus B. Fugate, sh'ff, | Revenue tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Thos. W. Carter, late sh'ff, | May license tax, | - | 263 91 |
| " | Same, " | Literary fund fines, | - | 8 59 |
| " | Sampson Benham, late sh'ff, | Sales delinq't lands, | - | - |
| " | and sureties, | Land, property, cap. | - | - |
| " | Same, do. do. | &c. taxes, " | - | - |
| " | Same, do. do. | May license tax, | - | - |
| " | Same, do. do. | Literary fund fines, | - | - |
| " | John J. Frazier, late sh'ff, | May license, | - | - |
| Shenandoah, | R. M. Conn, late sheriff, | Militia fines, | 407 14 | 101 53 |
| " | Same, " | May license tax, | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Jno. J. Grandstaff, late sh'ff, | Revenue tax, | - | - |
| " | S. C. Williams, clk. co. ct. | Literary fund fines, | - | - |
| Smyth, | V. S. Morgan, sheriff, | " " | 45 55 | - |
| " | Same, " | May license tax, | - | - |
| " | J. F. Pendleton, late clerk | Literary fund fines, | - | - |
| " | county court, | " " | - | - |
| " | J. C. Poston, att'y for com. | Law process tax, | - | - |
| " | Wm. C. Sexton, clk. co. ct. | | - | - |
| Southampton, | W. W. Briggs, late sh'ff, | Literary fund fines, | - | - |
| " | Sam'l Kello, " | " " | - | - |
| Spotsylvania, | Thos. B. French, sh'ff, | " " | - | - |
| " | R. C. Duerson, late sh'ff, | May license tax, | - | 50 07 |
| Stafford, | T. D. Moncure, late sh'ff, | Literary fund fines, | - | 40 53 |
| " | Jas. Monteith, " | Rev. and cap. tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | E. A. W. Hooe, sheriff, | May license, | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st October 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|---|--|--|--|--|---------------------------------|--|---|
| - | - | - | 1045 43 | - | - | 1045 43 | | |
| - | - | - | 1 11 | 106 86 | - | 107 97 | 1153 40 | |
| - | - | - | - | - | - | 263 91 | | |
| 7 54 | - | - | - | - | - | 16 13 | 280 04 | |
| - | 264 76 | - | - | - | - | 264 76 | | |
| - | 208 00 | - | - | - | - | 208 00 | | |
| - | - | 8578 47 | - | - | - | 8578 47 | | |
| - | - | - | 172 76 | - | - | 172 76 | | |
| - | - | 436 71 | 24 20 | - | - | 460 91 | | |
| - | - | - | - | - | 306 04 | 306 04 | 9684 90 | |
| - | - | - | - | - | - | 508 67 | 306 04 | 11424 38 |
| 361 37 | 8 53 | 531 08 | - | - | - | 900 98 | | |
| 12 88 | 178 33 | 948 90 | - | - | - | 1127 23 | | |
| - | 74 89 | 336 14 | 33 23 | 47 15 | - | 504 29 | 3041 17 | |
| - | - | - | 6974 91 | - | - | 6974 91 | 6974 91 | |
| - | - | - | - | 10 48 | - | 10 48 | 10 48 | |
| 52 70 | 44 70 | 8 68 | - | - | - | 151 63 | | 10026 56 |
| - | - | - | - | - | 507 78 | 507 78 | 659 41 | |
| 1 82 | - | 3 51 | - | - | - | 5 33 | 5 33 | |
| - | - | 1 17 | - | - | - | 1 17 | 1 17 | |
| - | - | - | - | 49 79 | - | 49 79 | 49 79 | |
| - | - | - | - | 104 52 | - | 104 52 | 104 52 | 715 70 |
| - | - | 11 68 | - | - | - | 11 68 | 11 68 | |
| - | - | - | - | 225 25 | - | 225 25 | 225 25 | 116 20 |
| - | - | - | - | - | - | 50 07 | 50 07 | |
| - | - | - | - | - | - | 40 53 | 40 53 | 275 32 |
| - | - | - | - | 12737 47 | - | 12737 47 | | |
| - | 70 08 | 40 87 | 55 38 | 94 29 | - | 260 62 | 12998 09 | |
| - | - | - | - | - | 848 36 | 848 36 | 848 36 | 13886 98 |
| - | - | - | 33 23 | - | - | 33 23 | | |
| 98 01 | 275 97 | - | - | - | - | 128 54 | | |
| - | - | - | - | - | - | 373 98 | | |
| - | - | - | - | 10 48 | - | 10 48 | 535 75 | |
| - | 268 13 | 251 05 | 177 23 | - | - | 696 41 | 696 41 | 546 23 |
| - | - | - | 44 31 | 92 19 | - | 136 50 | | |
| - | - | - | - | 1139 13 | 170 71 | 1309 84 | | |
| - | - | - | - | 443 61 | - | 443 61 | 1889 95 | |
| - | - | - | - | - | 1054 14 | 1054 14 | 1054 14 | 3640 50 |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1889, with interest to
1st Oct. 1899. | Amount of balance in
1891, with interest to
1st Oct. 1899. |
|-------------|---------------------------------------|---|--|--|
| Tazewell, | Geo. W. Deskins, late sh'ff, | Literary fund fines, | - | - |
| " | Same, " | Sales delinq't lands, | - | - |
| " | Same, " | Revenue tax, | - | - |
| " | Same, " | Bal. May license tax, | - | - |
| " | J. W. Gillespie, " | Literary fund fines, | - | 33 70 |
| " | E. S. Howard, sheriff, | " " | - | - |
| " | J. W. Thompson, clk. co. ct. | " " | - | - |
| Tucker, | Jesse Parsons, sh'ff, | May license tax, | - | - |
| Tyler, | J. W. Kramer, late sh'ff, | Militia fines, | - | 21 66 |
| " | Same, " | May license tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | B. S. Morgan, sh'ff, and
sureties, | Capitation tax, | - | - |
| " | Same, do. do. | Land, property and
F. N. taxes, | - | - |
| Upshur, | W. Summers, sheriff, | Literary fund fines, | - | - |
| " | Same, " | May license tax, | - | - |
| " | K. Hopkins, late sheriff, | May " | - | - |
| " | Same, " | Land, cap., F. N. and
Sept. license. | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | A. Poundstone, clk. cir. ct. | Law process tax, | - | - |
| Warren, | Ro. M. Marshall, late sh'ff, | License tax, | 125 36 | - |
| " | Thos. W. Kiger, " | Militia fines, | 133 94 | - |
| " | Same, " | Land, property, capi-
tation, &c. taxes, | - | - |
| " | Same, " | May license tax, | - | 285 76 |
| " | J. B. Gardiner, sheriff, | May license tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| Warwick, | W. B. Jones, clk. co. ct. | Law process tax, | - | - |
| Washington, | A. C. Maxwell, coroner, | Literary fund fines, | - | - |
| " | M. H. Buchanan, late sh'ff, | Militia fines, | 11 41 | 172 88 |
| " | Same, " | Revenue tax, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| " | Jacob Lynch, clk. co. ct. | " " | - | - |
| " | Sam'l Skinner, sheriff, | " " | - | - |
| Wayne, | J. M. Bromley, late sh'ff, | Militia fines, | - | 236 00 |

| Amount of balance in 1884, with interest to 1st Oct. 1889. | Amount of balance in 1885, with interest to 1st Oct. 1889. | Amount of balance in 1886, with interest to 1st Oct. 1889. | Amount of balance in 1887, with interest to 1st Oct. 1889. | Amount of balance in 1888, with interest to 1st Oct. 1889. | Amount of balance in 1889, with interest to 1st Oct. 1889. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1889. | Total amount due from each county, 1st Oct. 1889. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | - | 36 70 | 56 63 | 1 05 | - | 94 38 | - | - |
| - | 225 56 | - | - | - | - | 225 56 | - | - |
| - | - | 4108 33 | - | - | - | 4108 33 | - | - |
| - | - | - | 74 15 | - | - | 74 15 | - | - |
| - | - | - | - | - | - | - | 4502 42 | - |
| - | - | - | - | - | - | 33 70 | 33 70 | - |
| - | - | - | - | 58 17 | - | 58 17 | 58 17 | - |
| - | - | - | - | 1 05 | - | 1 05 | 1 05 | - |
| - | - | - | - | - | 58 59 | 142 29 | 142 29 | 4595 34 |
| - | - | - | - | - | - | - | - | 142 29 |
| - | - | - | - | - | - | 21 66 | - | - |
| - | 14 82 | 2 88 | 27 08 | - | - | 27 08 | - | - |
| - | - | - | 5 74 | - | - | 23 44 | - | - |
| - | - | - | - | - | - | - | 72 18 | - |
| - | - | - | - | 1085 53 | - | 1085 53 | - | - |
| - | - | - | - | 1134 99 | - | 1134 99 | - | - |
| - | - | - | 5 36 | - | - | 5 36 | 2220 52 | 2292 70 |
| - | - | - | - | - | 20 69 | 20 67 | - | - |
| - | - | 113 23 | - | - | - | 113 23 | 26 03 | - |
| - | - | 3864 95 | - | - | - | 3864 95 | - | - |
| - | - | - | - | 5 24 | - | 5 24 | - | - |
| - | - | - | - | 4 53 | - | 4 53 | 3983 43 | 4013 98 |
| - | - | - | - | - | - | 125 36 | 125 36 | - |
| - | - | - | - | - | - | 138 94 | - | - |
| - | 999 29 | 1050 09 | - | - | - | 2049 38 | - | - |
| - | - | - | - | - | - | 285 76 | - | - |
| - | - | - | - | 31 43 | 424 51 | 425 51 | 2474 08 | - |
| - | - | - | - | - | - | 31 43 | 456 94 | - |
| - | - | - | - | 1 88 | - | 1 88 | 1 88 | 3056 38 |
| - | - | 6 65 | - | - | - | - | - | 1 88 |
| - | - | - | - | - | - | 6 65 | 6 65 | - |
| - | 43 49 | - | - | - | - | 184 29 | - | - |
| - | 88 60 | 182 16 | 1 11 | - | - | 43 49 | - | - |
| - | - | - | 3 33 | - | - | 271 87 | - | - |
| - | - | - | - | 10 48 | - | 3 33 | 499 65 | - |
| - | - | - | - | - | - | 10 48 | 3 33 | - |
| - | - | 365 84 | - | - | - | - | 10 48 | 520 11 |
| - | 76 12 | 72 79 | 3 62 | - | - | 236 00 | - | - |
| - | - | - | - | - | - | 369 46 | - | - |
| - | - | - | - | 60 76 | - | 148 91 | 754 37 | - |
| - | - | - | - | - | 35 74 | 60 76 | - | - |
| - | - | - | - | - | - | 35 74 | 96 50 | - |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1852, with interest to
1st Oct 1853. | Amount of balance in
1853, with interest to
1st Oct 1853. |
|-----------------|---|---|---|---|
| Westmoreland, - | Jas. R. Courtney, sheriff, | Bal. land, prop. and
Sept. lic. taxes, | - | - |
| " - | Same, " | May license tax, | - | - |
| " - | Same, " | Literary fund fines, | - | - |
| " - | R. H. P. Crabb, late sh'ff, | Revenue tax, | - | - |
| " - | Same, " | May license, | - | - |
| " - | Same, " | Literary fund fines, | - | - |
| Wetzel, - | Edwin Moore, late sheriff, | May license tax, | - | - |
| " - | Same, " | Land. prop., cap. and
F. N. tax, | - | - |
| " - | Wm. Anderson, late sh'ff, | Revenue tax, | - | - |
| " - | Same, " | May license tax, | - | - |
| " - | Same, " | Literary fund fines, | - | - |
| " - | Friend Cox, clk. co. ct. | Law process tax, | - | - |
| Wirt, - | R. G. Dovener, clk. cir. ct. | Law process taxes, | - | - |
| " - | E. C. Hopkins, sheriff and
sureties, | Bal. land, prop. and
Sept. lic. tax, | - | - |
| " - | Same, do. do. | Capitation tax, | - | - |
| " - | Same, do. do. | Literary fund fines, | - | - |
| " - | A. Cain, late sheriff, | May license tax, | - | 373 93 |
| " - | Same, " | Revenue tax, | - | 328 45 |
| " - | Same, " | Militia fines, | 81 45 | - |
| " - | Same, " | Literary fund fines, | - | - |
| " - | Dan'l Wilkinson, late clerk
circuit court, | Law process tax, | - | - |
| " - | O. W. Petty, clk. cir. ct. | " " | - | - |
| Wise, - | A. J. Dotson, sheriff, and
sureties, | Land, property and
Sept. lic. tax, | - | - |
| " - | Same, do. do. | Capitation tax, | - | - |
| " - | Morgan T. Lipps, clk. cir.
and county court, | Law process tax, | - | - |
| Wood, - | G. L. Harwood, sheriff and
sureties, | Land, prop., F. N.
and Sept. lic. tax, | - | - |
| " - | Same, do. do. | Literary fund fines, | - | - |
| " - | H. H. Dils, clk. co. ct. | Law process tax, | - | - |
| " - | T. J. Cook, late sheriff, | Literary fund fines, | - | - |
| Wyoming, - | Jos. Lester, late sheriff, | Land prop. and cap.
taxes, | - | - |
| " - | Same, " | May license tax, | - | - |
| " - | Same, " | Militia fines, | - | 77 01 |
| " - | Same, " | June license tax, | - | - |
| " - | Same, " | Literary fund fines, | - | - |

| Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Aggregate amount of each class. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--|--|--|--|--|--|---------------------------------|--|---|
| - | - | - | - | 1515 15 | - | 1515 15 | - | 1874 29 |
| - | - | - | 40 12 | 287 59 | - | 287 59 | - | |
| - | - | - | - | 31 43 | - | 71 55 | - | |
| - | - | 55 42 | - | - | - | 55 42 | - | 316 37 |
| - | - | - | 128 03 | - | - | 128 03 | - | |
| - | - | - | 132 92 | - | - | 132 92 | - | |
| - | - | - | 14 60 | - | - | 14 60 | - | 861 66 |
| - | - | 847 06 | - | - | - | 847 06 | - | |
| - | - | - | - | 413 46 | - | 413 46 | - | |
| - | - | - | - | - | 493 44 | 493 44 | - | 949 11 |
| - | - | - | 5 54 | 36 67 | - | 42 21 | - | |
| - | - | - | - | 205 93 | - | 205 93 | - | |
| - | 38 26 | 61 31 | - | - | - | 99 57 | 99 57 | 2016 70 |
| - | - | 1164 87 | 1955 07 | - | - | 3119 94 | - | |
| - | 42 97 | 33 23 | - | 618 30 | - | 618 30 | - | |
| - | - | - | - | - | - | 76 20 | - | 3814 44 |
| - | - | - | - | - | - | 373 93 | - | |
| - | - | - | - | - | - | 328 45 | - | |
| 6 64 | - | - | - | - | - | 81 45 | - | 790 47 |
| - | - | - | - | - | - | 6 64 | - | |
| - | - | - | - | 13 39 | - | 13 39 | 13 39 | |
| - | - | - | - | 77 | - | 77 | 77 | 4718 04 |
| - | - | - | - | 2238 19 | - | 2238 19 | - | |
| - | - | - | - | 719 32 | - | 719 32 | - | |
| - | - | - | - | 136 94 | - | 136 94 | - | 2957 51 |
| - | - | - | - | 6858 54 | - | 6858 54 | - | |
| - | - | - | - | 136 18 | - | 136 18 | - | |
| 3 87 | 73 66 | 99 26 | 1 74 | - | - | 1 74 | 1 74 | 6994 72 |
| 82 66 | 1229 21 | 130 96 | 211 69 | - | - | 176 79 | 176 79 | |
| - | - | - | - | - | - | 2707 23 | - | |
| - | 104 74 | - | - | - | - | 211 69 | - | 7173 25 |
| - | 1 23 | 7 01 | 60 81 | 1 05 | - | 77 01 | - | |
| - | - | - | - | - | - | 104 74 | - | |
| - | - | - | - | - | - | 70 10 | - | 3170 77 |
| - | - | - | - | - | - | - | - | |

| COUNTIES. | NAMES OF OFFICERS. | NATURE
OF THE ACCOUNT. | Amount of balance in
1853, with interest to
1st Oct. 1859. | Amount of balance in
1853, with interest to
1st Oct. 1859. |
|-----------------|-----------------------------------|------------------------------------|--|--|
| Wyoming, | James Cook, late sheriff, | Bal. Lit'y fund fines, | - | - |
| " | Same, " | Revenue taxes, | 365 09 | 1091 55 |
| " | Same, " | June license tax, | - | - |
| " | Same, clerk co. court, | Law process tax, | - | - |
| " | H. Lambert, sheriff, | May license, | - | - |
| Wythe, | H. S. Matthews, clk. co. ct. | Literary fund fines, | - | - |
| " | Ro. Gibbony, late sheriff, | Militia fines, | - | 16 07 |
| " | Same, " | Literary fund fines, | - | - |
| York, | Ro. Shields, late sheriff, | Revenue tax, | - | - |
| " | Same, " | Militia fines, | 18 03 | - |
| Danville, | S. Slate, sergeant, | May license, | - | - |
| " | Same, " | Literary fund fines, | - | - |
| Fredericksburg, | Jno. S. Caldwell, late serg't, | Literary fund fines, | - | 13 48 |
| " | R. C. Duerson, " | " " | - | - |
| Lynchburg, | Jas. Benagh, clerk hns. ct. | " " | - | - |
| " | H. Dunnington, sergeant, | " " | - | - |
| Norfolk city, | W. T. Hendren, late serg't, | " " | - | - |
| Petersburg, | D. W. Bernard, clk. hus. ct. | " " | - | - |
| " | J. M. B. Steward, late serg't, | " " | - | - |
| Richmond city | Thos. W. Doswell, late sh'ff. | " " | - | - |
| " | M. M. Lipscomb, late serg't. | " " | - | - |
| " | Jno. M. Fergusson, " | " " | - | - |
| " | P. P. Winston, late sheriff, | May license tax, | - | - |
| " | Same, " | Bal. capitation tax, | - | - |
| " | Same, " | Land, property and
F. N. taxes, | - | - |
| Williamsburg, | John A. Henly, sergeant, | Literary fund fines, | - | - |
| " | T. O. Cogbill, late clk. dis. ct. | Law process tax, | - | - |
| Total, | | | \$ 5602 42 | 9699 56 |

Doc.

| Amount of balance in
1854, with interest to
1st Oct. 1859. | Amount of balance in
1855, with interest to
1st Oct. 1859. | Amount of balance in
1856, with interest to
1st Oct. 1859. | Amount of balance in
1857, with interest to
1st Oct. 1859. | Amount of balance in |
|--|--|--|--|----------------------|
| 23 65 | - | 5 84 | - | |
| 179 69 | - | - | - | |
| - | - | - | - | |
| - | - | - | - | |
| - | - | 7 01 | - | |
| - | - | 44 37 | - | |
| - | 351 40 | - | - | |
| - | - | - | - | |
| - | 6 14 | 70 06 | 11 08 | |
| 244 63 | 266 23 | - | - | |
| - | - | - | - | |
| - | - | - | 56 46 | |
| - | - | 8 18 | - | |
| - | 192 62 | 1242 65 | 233 82 | |
| - | 4 64 | - | - | |
| - | 36 83 | - | 42 09 | |
| - | - | 155 07 | - | |
| 51 50 | - | 20 20 | 210 29 | |
| 12 88 | - | - | - | |
| - | - | - | 1968 23 | 46 |
| - | - | - | 49497 91 | |
| - | - | - | 1 11 | |
| - | - | - | - | |
| 19981 37 | 43655 70 | 103775 00 | 158528 63 | 1314 |

monowaldh from Sheriffs, Clerks, &c., on account of Literary Fund Fines, including Interest, to October 1, 1859.

| NAMES OF OFFICERS. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st October 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--------------------------------|--|---|--|--|--|--|--|--|---|
| | | | | | | | | | |
| nly, late sheriff, | - | - | 492 18 | 210 18 | 44 31 | 576 22 | 1252 89 | 1252 89 | |
| geter, late sheriff, | - | - | - | - | 55 38 | 85 91 | 141 29 | | |
| y, clerk county court, | - | - | - | - | - | 1 05 | 1 05 | | |
| ck, late sheriff, | - | 13 48 | - | - | - | - | 13 48 | | |
| e, clerk circuit court, | - | - | - | - | - | 5 24 | 5 24 | | 155 83 |
| ntague, late sheriff, | - | - | - | - | 55 38 | - | 55 38 | | |
| ter, late sheriff, | - | 67 38 | 127 19 | 35 03 | 22 15 | - | 251 75 | | 60 63 |
| ter, " | - | - | - | - | 5 54 | 74 39 | 79 93 | | |
| l, jr., clerk circuit court, | - | - | - | - | - | - | 38 63 | | 331 68 |
| er, late sheriff, | - | - | - | 439 54 | - | - | 439 54 | | |
| m, sheriff, | - | - | - | - | - | 94 29 | 94 29 | | 478 17 |
| ee, | - | - | - | - | - | - | - | | 94 29 |
| aney, clerk circuit court, | - | 26 95 | 323 50 | 35 03 | - | - | 509 80 | | |
| aney, late clerk county court, | - | - | - | 29 90 | - | - | 35 64 | | |
| er, " | - | - | - | - | - | 21 79 | 21 79 | | 567 23 |
| ercomb, late sheriff, | - | - | 64 90 | - | - | 26 20 | 26 20 | | |
| | - | - | - | - | - | - | 04 90 | | 80 40 |

| | | | | | | | | | | | |
|---|---|--------|---|--------|--------|-------------|----------------|------------------------|---------------------------------|----------------------------------|-------------------|
| 1. Hutcheson, late sheriff,
I. Corley, | - | - | - | 98 36 | 33 15 | - | 38 54
52 83 | - | - | 8 13
170 05
52 83 | 231 01 |
| 2. H. Quarles, late sheriff,
J. W. Quarles, " | - | - | - | - | 202 57 | 126 61 | - | 135 03 | 1412 26 | 1876 47
360 55 | 2237 02
195 73 |
| Van Doren, late clerk,
Latimore, late sheriff,
Connell, | - | 195 73 | - | - | - | - | - | - | - | 195 73 | |
| Clair Ballard, late sheriff,
J. Chambers, " | - | - | - | 6 44 | - | - | 35 03 | - | - | 6 44
35 03 | 41 47 |
| 3. Barrett, late clerk county court,
J. Stollings, late clerk county court, | - | - | - | 198 40 | 115 40 | 14 01 | - | 86 40
6 65 | 17 22
14 04 | 431 43
20 69
3 82
1 05 | 456 99 |
| 4. Pitzer, late sheriff,
W. Wilson, clerk circuit court, | - | 40 43 | - | 6 44 | - | - | - | 33 23 | - | 80 10
11 68 | 91 78
115 73 |
| H. Forbes, sheriff, | - | - | - | - | - | - | - | 11 08 | 104 65 | 115 73 | |
| 5. Underwood, late sheriff,
B. Moore, sheriff, | - | - | - | 37 73 | 361 67 | 297 26 | - | 52 06
42 20 | - | 748 72
288 41 | 1037 13
37 66 |
| 6. Hendrickson, sheriff, | - | - | - | - | - | - | - | - | 37 66 | 37 66 | |
| F. Ryan, sheriff, | - | - | - | - | - | - | - | 33 13 | 196 00 | 229 13 | 229 13 |
| Robinson, clerk county court,
Edson Wright, late sheriff,
M. Seay, | - | - | - | 6 44 | - | - | - | - | 1 05 | 3 94 | 7 49 |
| 7. Coleman, late sheriff,
8. M. Tharp, " | - | - | - | 257 53 | - | 291 92 | - | 252 55 | - | 802 00
286 02 | 1088 02 |
| 9. Worrell, clerk county court,
1. Lindsley, " circuit
2. Early, sheriff, | - | - | - | 63 94 | 316 74 | 68 80
58 | - | 1 11
11 08
15 44 | 211 63
3 15
2 64
61 22 | 672 19
3 73
18 08
61 22 | 756 33 |

| DUTIES. | NAMES OF OFFICERS. | Amount of balance in 1852, with interest to 1st Oct. 1859. | Amount of balance in 1853, with interest to 1st Oct. 1859. | Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|---------|---|--|--|--|--|--|--|--|--|---|
| field, | Gen. W. Snelling, late sheriff, | - | 4 05 | 1068 76 | 61 53 | 134 29 | - | - | 1268 63 | 1934 |
| | Wm. E. Gill, | - | - | - | - | - | 11 08 | 7 34 | 18 42 | |
| | Silas Cheatham, clerk county court, | - | - | - | - | - | - | 647 81 | 647 81 | |
| tr, | Thos. Hill, jr., late sheriff, | - | - | - | - | - | 16 62 | 188 58 | 205 20 | 372 |
| | J. O. Harris, | - | - | - | - | - | - | 167 63 | 167 63 | |
| land, | John P. Woodson, late sheriff, | - | - | - | - | - | 22 15 | 73 43 | 95 58 | 95 |
| lie, | William Bishop, late sheriff, | - | - | - | - | - | - | 188 58 | 188 58 | 188 |
| go, | C. C. Davis, late sheriff, | - | - | - | - | - | 32 23 | 190 06 | 231 29 | 231 |
| | N. J. B. Whitlock, late sheriff, | - | 167 28 | 180 29 | 95 77 | 23 35 | - | - | 475 69 | 569 |
| | Leonard Henly, | - | - | - | - | - | - | 94 29 | 94 29 | |
| r, | John Q. Marr, sheriff, | - | - | - | - | - | - | 180 07 | 180 07 | 308 |
| | Wm. W. Hume, late sheriff, | - | - | - | 81 60 | 46 40 | - | - | 128 00 | |
| | J. B. Muncy, late sheriff, | - | - | - | - | 3 01 | 97 67 | 31 43 | 132 11 | 132 |
| | Wm. B. Shelor, clerk circuit court, | - | - | - | - | - | - | 36 67 | 36 67 | 200 |
| | Same, late sheriff, | - | - | - | - | 35 03 | 12 19 | - | 47 22 | |
| | J. B. Hendon, clerk circuit court, | - | - | - | 24 55 | 7 76 | 6 29 | - | 38 60 | |
| | David Ketterman, late sheriff, | - | - | - | - | - | 34 45 | 43 50 | 77 95 | |
| a, | Monillo Clark, late sheriff, | - | - | - | 61 76 | - | - | - | 61 76 | 179 |
| | Abr. Shephard, clerk cir. and co. courts, | - | - | - | - | - | 110 77 | - | 110 77 | |

| | | | | | | | | | | |
|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| 103 | 103 01 | 103 01 | 103 01 | 103 01 | 103 01 | 103 01 | 103 01 | 103 01 | 103 01 | 103 01 |
|-----|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|

| | | | | | | | | | | | | | | | | |
|--|---|---|---|---|---|---|---|---|---|------------------|---|---|---|---|---|------------------|
| Turner, late sheriff,
with, | - | - | - | - | - | - | - | - | - | 317 69
570 45 | - | - | - | - | - | 888 14
103 01 |
| Kerson, late sheriff, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Turner, late sheriff,
"r, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| ewis, late sheriff,
erson, clerk county court,
eard, late sheriff, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| right, late sheriff,
f. Hale, clerk county court,
fathews, " circuit " | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Thomas, sheriff,
key, late clerk county court,
elder, late sheriff, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Wie, late sheriff,
es, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Farshall, late clerk circuit court,
rad, clerk county court,
it, sheriff | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| heriff, and sureties,
ate sheriff,
" | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| nch, late clerk circuit court,
te sheriff, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Folt, clerk county court,
l, late clerk circuit court, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Thompson, late sheriff,
wood, | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - | - |

| S. | NAMES OF OFFICERS. | Amount of balance
1852, with interest
1st Oct. 1859. | Amount of balance
1853, with interest
1st Oct. 1859. | Amount of balance
1854, with interest
1st Oct. 1859. | Amount of balance
1855, with interest
1st Oct. 1859. | Amount of balance
1856, with interest
1st Oct. 1859. | Amount of balance
1857, with interest
1st Oct. 1859. | Amount of balance
1858, with interest
1st Oct. 1859. | Amount due from
officer, 1st Oct. 1859. | Total amount due from
each county, 1st Oct.
1859. |
|----|--|--|--|--|--|--|--|--|--|---|
| | | to | to | to | to | to | to | to | each | 1859. |
| - | Geo. W. Snelling, late sheriff, | - | - | 1068 76 | 61 53 | 134 29 | - | 7 34 | 1268 63 | 1934 86 |
| - | Wm. E. Gill, | - | - | - | - | - | 11 08 | 18 42 | 18 42 | |
| - | Silas Cheatham, clerk county court, | - | - | - | - | - | - | 647 81 | 647 81 | |
| - | Thos. Hill, jr., late sheriff, | - | - | - | - | - | 16 62 | 188 58 | 205 20 | |
| - | J. O. Harris, | - | - | - | - | - | - | 167 63 | 167 63 | |
| - | John P. Woodson, late sheriff, | - | - | - | - | - | 22 15 | 73 43 | 95 58 | 372 83 |
| - | William Bishop, late sheriff, | - | - | - | - | - | - | 188 56 | 188 56 | 95 58 |
| - | C. C. Davis, late sheriff, | - | - | - | - | - | 32 23 | 199 06 | 231 29 | 188 56 |
| - | N. J. B. Whitlock, late sheriff, | 167 28 | - | 180 29 | 95 77 | 23 35 | - | - | 475 69 | 231 29 |
| - | Leonard Henly, | - | - | - | - | - | - | 94 29 | 94 29 | 475 69 |
| - | John Q. Marr, sheriff. | - | - | - | - | - | - | - | 180 07 | 180 07 |
| - | Wm. W. Hume, late sheriff, | - | - | - | 81 60 | 46 40 | - | - | 128 00 | 180 07 |
| - | J. B. Mancy, late sheriff, | - | - | - | - | 3 01 | 97 67 | 31 43 | 132 11 | 128 00 |
| - | Wm. B. Shelor, clerk circuit court, | - | - | - | - | - | - | 36 67 | 36 67 | 132 11 |
| - | Same, late sheriff, | - | - | - | - | 35 03 | 12 10 | 47 22 | 36 67 | 36 67 |
| - | J. B. Hendon, clerk circuit court, | - | - | - | 24 55 | 7 76 | 6 29 | 34 10 | 47 22 | 47 22 |
| - | David Ketteman, late sheriff, | - | - | - | - | - | 34 45 | 43 50 | 77 95 | 34 10 |
| - | Manilla Clark, late sheriff, | - | - | - | 61 70 | - | 110 77 | - | 61 70 | 43 50 |
| - | br. Shephard, clerk cir. and co. courts, | - | - | - | - | - | - | - | 110 77 | 61 70 |

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| NAMES OF OFFICERS. | Amount of balance in 1839, with interest to 1st Oct. 1839. | | | | | | | Amount of balance in 1836, with interest to 1st Oct. 1839. | Amount of balance in 1837, with interest to 1st Oct. 1839. | Amount of balance in 1838, with interest to 1st Oct. 1839. | Amount due from each officer, 1st Oct. 1839. | Total amount due from each county, 1st Oct. 1839. |
|-----------------------------------|--|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|--|--|--|--|---|
| | 1832, with interest to 1st Oct. 1839. | 1833, with interest to 1st Oct. 1839. | 1834, with interest to 1st Oct. 1839. | 1835, with interest to 1st Oct. 1839. | 1836, with interest to 1st Oct. 1839. | 1837, with interest to 1st Oct. 1839. | 1838, with interest to 1st Oct. 1839. | | | | | |
| iltz, sheriff, | - | - | 7 48 | - | 754 99 | 122 96 | 73 00 | 195 96 | | | | |
| in, late sheriff, | - | - | - | - | - | - | - | 762 47 | | | | |
| mble, clerk county court, | - | - | - | - | - | - | 20 95 | 20 95 | | | | 979 39 |
| late sheriff, | - | - | - | - | 56 72 | 171 69 | - | 228 41 | | | | |
| ner, late sheriff, | - | - | 4 65 | - | - | - | - | 4 65 | | | | |
| , attorney for commonwealth, | - | - | - | - | - | 221 53 | - | 221 53 | | | | |
| , sheriff, | - | - | - | - | - | 2 82 | 78 58 | 81 40 | | | | 535 99 |
| cheson, late sheriff, | - | - | - | 369 18 | 254 55 | - | - | 643 73 | | | | |
| heson, " | - | - | - | - | - | 456 36 | 276 55 | 732 91 | | | | |
| arrison, late clerk county court, | - | - | - | - | - | 66 46 | 94 29 | 160 75 | | | | 1537 39 |
| rr, late sheriff, | - | - | - | - | - | 76 10 | 590 34 | 666 44 | | | | |
| ten, late sheriff, | - | - | - | - | - | 78 45 | 78 45 | 78 45 | | | | |
| non, clerk circuit court, | - | - | - | - | - | - | 115 24 | 116 24 | | | | 860 13 |
| late sheriff, | - | - | - | - | - | 33 23 | - | 33 23 | | | | 33 23 |
| late clerk county court, | - | - | - | 1 23 | - | 1 11 | - | 2 34 | | | | |
| la, late sheriff, | - | - | - | 192 52 | 71 23 | 99 80 | - | 363 55 | | | | |
| reor, | - | - | - | - | - | 116 31 | 184 39 | 300 70 | | | | 666 59 |
| foore, late sheriff, | - | 40 43 | - | - | - | - | - | 40 43 | | | | 40 43 |
| late sheriff, | - | - | - | 519 81 | 224 31 | 302 40 | 221 06 | 1907 56 | | | | 1907 56 |
| ie, late sheriff, | - | - | - | - | 30 70 | - | - | 30 70 | | | | |
| ies, att'y for commonwealth, | - | - | - | 0 14 | - | - | - | 6 14 | | | | 36 84 |

| | | | | | | | | | |
|---------------------------------------|---|-------|--------|--------|------|--------|--------|--------|--------|
| V. Tully, late sheriff. | - | - | 61 56 | 11 68 | - | 21 60 | - | 63 24 | 95 32 |
| Geo. C. Marshall, sheriff, | - | - | - | - | - | 17 65 | 10 49 | 32 08 | |
| A. Stokes, late sheriff, | - | - | - | - | - | - | - | 17 65 | |
| J. B. Brydie, " | - | - | - | - | - | - | 115 24 | 115 24 | 132 69 |
| L. A. Burress, late sheriff. | - | - | 245 53 | - | - | - | - | 245 53 | 255 35 |
| David M. Hunter, clerk circuit court, | - | - | - | - | - | - | 9 82 | 9 82 | 28 65 |
| I. S. White, late sheriff, | - | 28 65 | - | - | - | - | - | 28 65 | 38 77 |
| I. Huffman, late sheriff, | - | - | - | 38 77 | - | - | - | 38 77 | |
| John H. Allen, sheriff, and sureties, | - | - | - | - | - | - | 142 43 | 142 43 | |
| W. S. Morrison, clerk county court, | - | - | - | - | - | 7 20 | 305 06 | 312 26 | 454 74 |
| Geo. R. Waddy, late sheriff, | - | - | - | 5 87 | - | 77 43 | - | 83 30 | |
| William Brent, sheriff, | - | - | - | - | - | - | 94 29 | 94 29 | 177 59 |
| J. S. Thomas, late sheriff, | - | - | 36 83 | 35 03 | - | - | - | 35 03 | |
| John S. Rowe, " | - | - | - | - | - | - | - | 36 83 | 71 86 |
| L. Boggess, late clerk county court, | - | - | - | 16 73 | - | 137 46 | 5 24 | 159 43 | |
| John Kerr, late sheriff, | - | - | 164 97 | 149 69 | - | 71 39 | - | 386 05 | 545 48 |
| J. B. Catlett, serg't Moundaville, | - | - | - | - | 1 20 | - | - | 1 20 | |
| James Howard, late sheriff, | - | - | - | 3 51 | - | 110 77 | - | 114 28 | |
| J. Jefferson, " | - | - | - | - | - | - | 132 01 | 132 01 | 247 58 |
| H. Dulaney, sheriff, | - | - | - | - | - | 115 28 | 11 08 | 126 36 | 126 36 |
| J. F. Clack, clerk circuit court, | - | - | - | - | - | - | 15 72 | 15 72 | 15 72 |
| Alph Hale, late sheriff. | - | - | 11 05 | 57 22 | - | 1 11 | - | 69 39 | |
| J. W. Calfee, clerk county court, | - | 1 35 | 1 23 | 3 51 | - | 2 22 | 1 05 | 13 23 | |
| John Bailey, sheriff, | - | - | - | - | - | - | 3 00 | 3 00 | |
| H. Alvis, clerk circuit court, | - | - | - | - | - | 1 11 | - | 1 11 | 86 73 |

| NAMES OF OFFICERS. | Amount of balance in 1859, with interest to 1st Oct. 1859. | | | | | | | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|----------------------------------|--|--|--|--|--|--|--|--|---|
| | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | Amount of balance in 1859, with interest to 1st Oct. 1859. | | |
| Perkins, sheriff, | - | - | - | - | - | - | 2 22 | 35 03 | 37 25 |
| Stiff, late " | - | - | - | - | - | - | - | - | - |
| Kelly, sheriff, | - | - | - | - | - | - | 1 11 | 105 86 | - |
| W. Lanus, late sheriff, | - | - | - | - | - | - | 11 08 | 11 08 | - |
| T. Fleming, late sheriff, | - | - | - | 28 | - | - | - | 35 31 | 116 94 |
| iam Smith, sheriff, | - | - | - | - | - | - | - | - | - |
| Montague, late clerk cir. court, | - | - | - | - | - | - | 40 31 | 40 31 | - |
| leton Zeiler, eberiff, | - | - | - | - | - | - | 104 77 | 104 77 | - |
| Savage, sheriff, | - | - | - | - | - | - | 46 31 | 132 09 | 145 08 |
| ph Ligon, late sheriff, | - | - | - | - | - | - | 47 15 | 448 40 | 132 09 |
| Shelton, " | - | - | - | - | - | - | - | - | 448 40 |
| Shelton, late sheriff, | - | - | - | 30 29 | - | - | 24 37 | 63 66 | - |
| Sims, " | - | - | - | - | - | - | - | 468 02 | - |
| Brown, " | - | - | - | 39 92 | - | 1 17 | 6 14 | 7 31 | 521 68 |
| M. Drewry, late sheriff, | - | - | - | 36 27 | - | - | - | 35 27 | - |
| mes B. Butt, sheriff, | - | - | - | 6 14 | - | - | - | 51 51 | 87 47 |
| O. Brent, late sheriff, | - | - | - | - | - | - | - | 42 96 | - |
| Fowlkes, late sheriff, | - | - | - | - | - | - | - | 40 43 | 94 47 |
| W. Robison, " | - | - | - | - | - | - | 1 11 | 54 55 | 40 43 |
| | - | - | - | - | - | - | - | 1 70 | 56 95 |

| ITIES. | NAMES OF OFFICERS. | Amount of balance in 1852, with interest to 1st Oct. 1859. | Amount of balance in 1853, with interest to 1st Oct. 1859. | Amount of balance in 1854, with interest to 1st Oct. 1859. | Amount of balance in 1855, with interest to 1st Oct. 1859. | Amount of balance in 1856, with interest to 1st Oct. 1859. | Amount of balance in 1857, with interest to 1st Oct. 1859. | Amount of balance in 1858, with interest to 1st Oct. 1859. | Amount due from each officer, 1st Oct. 1859. | Total amount due from each county, 1st Oct. 1859. |
|--------|---|--|--|--|--|--|--|--|--|---|
| - | N. B. Bowyer late sheriff,
Wm. Grass, sheriff, | - | - | - | 2 46 | 9 34 | 14 40
37 72 | - | 25 20
37 72 | 63 92 |
| - | C. Roles, late sheriff. | - | 14 83 | 18 25 | - | 5 84 | 21 05 | 33 53 | 33 05
60 42 | |
| - | William Abbott, late sheriff, | - | - | - | - | - | - | - | 24 56 | |
| - | John T. Clay, | - | - | - | - | - | - | - | - | |
| - | Geo. McLean, late sheriff, | - | - | - | 7 37 | - | - | - | 7 37 | 118 06 |
| - | S. C. Caplinger, " | - | - | - | - | - | 22 15 | 15 72 | 15 72 | |
| - | B. L. Brown, clerk circuit court, | - | - | - | - | - | - | - | 22 15 | |
| lock, | W. G. Miller, sheriff, | - | - | - | - | - | - | 52 38 | 52 38 | 45 24
52 38 |
| - | W. M. M. Crabb, late sheriff, | - | - | - | 30 70 | - | - | - | 30 70 | |
| - | Wm. Northen, | - | - | - | - | - | 02 03 | - | 62 03 | |
| - | Wm. M. Patton, late sheriff, | - | - | - | 15 08 | - | 84 54 | 103 82 | 204 04 | 92 72
204 04 |
| - | F. Johnston, clerk county court, | - | - | - | - | - | 33 23 | - | 33 23 | 33 23 |
| b, | Jun. A. M. Lusk, late -heriff, | - | 61 99 | - | - | 210 18 | - | 69 06 | 209 24
61 99 | 361 27
319 91 |
| - | J. F. Shields, | - | - | - | - | - | - | - | - | |
| m, | A. S. Bird, late sheriff, | - | - | - | - | - | 30 04 | - | 30 04 | |

| | | | | | | | | | |
|-----------------------------------|---|---|---|--------|--------|--------|--------|--------|--------|
| yd. late sheriff, | - | - | - | 45 95 | 156 97 | 8 86 | - | 211 78 | |
| million, late sheriff, | - | - | - | - | - | - | 4 19 | 4 19 | |
| arroll, late clerk circuit court, | - | - | - | 25 05 | - | - | - | 25 05 | |
| Alderson, | - | - | - | - | - | - | 8 23 | 8 23 | |
| rich, late clerk county court, | - | - | - | - | - | - | 3 15 | 3 15 | 252 40 |
| Engate, sheriff, | - | - | - | - | - | 1 11 | 106 86 | 107 97 | |
| Carrier, late sheriff, | - | - | - | - | - | - | - | 16 13 | |
| Benham, | - | - | - | - | 436 71 | 24 20 | - | 460 91 | |
| nn. late sheriff, | - | - | - | 74 89 | 336 14 | 33 23 | 47 15 | 504 29 | 585 01 |
| Williams, clerk county court, | - | - | - | - | - | - | 10 48 | 10 48 | 514 77 |
| rgan, sheriff, | - | - | - | 44 70 | 8 68 | - | - | 151 63 | |
| ndleton, late clerk county court, | - | - | - | - | 3 51 | - | - | 5 33 | |
| oston, att'y for commonwealth, | - | - | - | - | 1 17 | - | - | 1 17 | 158 13 |
| Briggs, late sheriff, | - | - | - | - | - | 104 52 | - | 104 52 | |
| illo, | - | - | - | - | 11 68 | - | - | 11 68 | |
| French, sheriff, | - | - | - | - | - | - | 225 25 | 225 25 | 116 20 |
| nnce, late sheriff, | - | - | - | - | - | - | - | - | 225 25 |
| teith, | - | - | - | 70 08 | 40 87 | 55 38 | 94 29 | 260 62 | |
| West, late sheriff, | - | - | - | - | - | 33 23 | - | 33 23 | 301 15 |
| iley, sheriff, | - | - | - | - | - | - | 10 48 | 10 48 | 43 71 |
| Shields, late sheriff, | - | - | - | 268 13 | 251 05 | 177 23 | - | 696 41 | |
| la, | - | - | - | - | - | 44 31 | 92 19 | 136 50 | 832 91 |
| Deskins, late sheriff, | - | - | - | - | 36 70 | 56 63 | 1 05 | 94 38 | |
| lespie, | - | - | - | - | - | - | - | 33 70 | |
| ward, sheriff, | - | - | - | - | - | - | 58 17 | 58 17 | |
| Thompson, clerk county court, | - | - | - | - | - | - | 1 05 | 1 05 | 187 30 |
| amer, late sheriff, | - | - | - | 14 82 | 2 88 | 5 74 | - | 23 41 | 23 44 |

| NAMES OF OFFICERS. | Amount of balance in 1852, with interest to 1st Oct. 1859. | | | | | | Amount of balance in 1854, with interest to 1st Oct. 1859. | | Amount of balance in 1855, with interest to 1st Oct. 1859. | | Amount of balance in 1856, with interest to 1st Oct. 1859. | | Amount due from each officer, 1st Oct. 1859. | | Total amount due from each county, 1st Oct. 1859. |
|---|--|---|---|---|---|---|--|---|--|-------|--|---|--|-------|---|
| | | | | | | | | | | | | | | | |
| Summers, sheriff,
Hopkins, late sheriff,
Gardiner, | . | . | . | . | . | . | . | . | . | . | . | . | 5 36
5 24 | 31 43 | 10 60
31 43 |
| J. Maxwell, coroner,
J. Buchanan, late sheriff,
b Lynch, clerk county court,
J Skinner, sheriff, | . | . | . | . | . | . | . | . | 6 65
182 16 | 88 60 | . | . | 6 65
271 87
3 33 | 10 48 | 292 33 |
| J. Bromley, late sheriff,
Adkins, sheriff,
Adkins, late sheriff, | . | . | . | . | . | . | . | . | 72 79 | 76 12 | . | . | 148 91
60 76
68 03 | . | 277 70 |
| R. Courtney, sheriff,
L. P. Crabb, late sheriff, | . | . | . | . | . | . | . | . | . | . | . | . | 31 43
138 92 | . | 204 47
42 21 |
| J. Anderson, sheriff, | . | . | . | . | . | . | . | . | . | . | . | . | 36 67 | 42 21 | 82 84 |
| J. Hopkins, sheriff,
Jain, late sheriff, | . | . | . | . | . | . | . | . | 33 23 | 42 97 | . | . | 76 20
6 64 | . | 313 73 |
| J. Harwood, sheriff,
Cook, late sheriff, | . | . | . | . | . | . | . | . | 90 26 | 73 66 | . | . | 136 94
176 79 | . | 90 50 |
| ook, late sheriff,
ester, " | . | . | . | . | . | . | . | . | 5 84
7 01 | 1 23 | . | . | 29 49
70 10 | . | |

| | | | | | | | | | | |
|---|---|----------|---------|---------|----------------|---------------|---------|----------|---------------------------|------------------|
| B. Mathews, clerk county court,
Gibbony, late sheriff, | - | - | - | - | - | 7 01
44 37 | - | - | 7 01
44 37 | 51 38
80 38 |
| Slate, sergeant, | - | - | - | - | - | 70 06 | 11 08 | 2 10 | 89 38 | |
| bn S. Caldwell, late sergeant,
C. Duerson, | - | - | - | 13 48 | 244 63 | 260 23 | - | - | 524 34
36 67 | 561 01 |
| a. Benagh, clerk hustings court,
Dunnington, sergeant, | - | - | - | - | - | - | 56 46 | - | 56 46
8 18 | 64 64
1669 09 |
| bn T. Hendren, late sergeant, | - | - | - | - | - | 192 62 | 233 82 | - | 1669 09 | |
| W. Bernard, clerk hustings court,
M. B. Steward, late sergeant, | - | - | - | - | - | 4 64
36 83 | - | 6 29 | 4 64
85 21 | 89 85 |
| os. W. Doswell, late sheriff,
Martin M. Lipcomb, late sergeant,
bn M. Ferguson, | - | - | - | - | 51 50
12 88 | - | 219 29 | - | 155 07
299 99
12 88 | 467 94
1 11 |
| bn A. Henly, sergeant, | - | - | - | - | - | - | 1 11 | - | 1 11 | |
| Total amount, | - | \$ 71 81 | 1672 48 | 4713 52 | 7063 45 | 8184 36 | 7830 02 | 12377 42 | | 41816 61 |

Amount of Balances due the Commonwealth from Sheriffs, Clerks, &c. on account of Revenue, Capitation and other Taxes, including Literary Fund Fines, in each County, with interest thereon to 1st October 1859—from the year 1852 to 1859.

| | Balances due on acc't of Literary fund fines, from 1852 to 1859, including interest to 1st October 1859. | Balances due on acc't of revenue, capitation, &c. taxes, from 1852 to 1859, including interest to 1st Oct. 1859. | Total amt of balances due from 1852 to 1859, on 1st Oct. 1859. |
|---------------|--|--|--|
| Alleghany, | 60 62 | 291 26 | 351 88 |
| Amelia, | 331 68 | 72 36 | 404 04 |
| Albemarle, | 1252 89 | - | 1252 89 |
| Amherst, | 478 17 | - | 478 17 |
| Alexandria, | 155 82 | 24352 60 | 24508 42 |
| Appomattox, | 94 29 | 908 06 | 1002 35 |
| Augusta, | 567 23 | 1518 05 | 2085 28 |
| Bath, | 90 40 | 869 61 | 960 01 |
| Braxton, | 231 01 | 2995 23 | 3226 24 |
| Bedford, | 2237 02 | 13 74 | 2250 76 |
| Berkeley, | 195 73 | 539 01 | 734 74 |
| Brooke, | 41 47 | 29 08 | 70 55 |
| Boone, | 456 99 | 2379 16 | 2836 15 |
| Botetourt, | 91 78 | - | 91 78 |
| Buchanan, | - | 182 42 | 182 42 |
| Buckingham, | 115 73 | 67 | 116 40 |
| Brunswick, | - | 13 12 | 13 12 |
| Cabell, | 1037 13 | 12630 03 | 13667 16 |
| Craig, | 37 66 | 65 18 | 102 84 |
| Calhoun, | - | 1348 77 | 1348 77 |
| Clarke, | 229 13 | 199 74 | 428 87 |
| Charlotte, | 7 49 | 5 14 | 12 63 |
| Caroline, | 1088 02 | 350 13 | 1438 15 |
| Carroll, | 756 33 | 4410 73 | 5167 06 |
| Chesterfield, | 1934 86 | 774 23 | 2709 09 |
| Culpeper, | 372 83 | 554 41 | 927 24 |
| Cumberland, | 95 58 | 190 00 | 285 58 |
| Dinwiddie, | 188 58 | 164 07 | 352 65 |
| Doddridge, | 231 29 | 949 04 | 1180 33 |
| Essex, | 569 98 | - | 569 98 |
| Fauquier, | 308 07 | - | 308 07 |
| Fayette, | 132 11 | 1439 65 | 1571 76 |
| Franklin, | 888 14 | 12563 99 | 13452 13 |
| Frederick, | 103 01 | 27513 93 | 27616 94 |
| Floyd, | 200 44 | 4115 67 | 4316 11 |
| Fluvanna, | 172 53 | 449 26 | 621 79 |

| | |
|-----------------|---|
| Harrison, | . |
| Henrico, | . |
| Henry, | . |
| Highland, | . |
| Jackson, | . |
| James City, | . |
| Jefferson, | . |
| Kanawha, | . |
| King George, | . |
| King & Queen, | . |
| King William, | . |
| Lancaster, | . |
| Lee, | . |
| Lawle, | . |
| Logan, | . |
| Louisa, | . |
| Lunenburg, | . |
| Madison, | . |
| Marion, | . |
| Marshall, | . |
| Mathews, | . |
| Mecklenburg, | . |
| Mercer, | . |
| Middlesex, | . |
| Monongalia, | . |
| Monroe, | . |
| Montgomery, | . |
| Morgan, | . |
| Nansemond, | . |
| Nelson, | . |
| Nicholas, | . |
| Norfolk county, | . |
| Northumberland, | . |
| Nottoway, | . |
| Orange, | . |
| Ohio, | . |
| Page, | . |
| Patrick, | . |
| Pleasants, | . |
| Pendleton, | . |
| Preston, | . |
| Pittsylvania, | . |
| Pocahontas, | . |
| Powhatan, | . |
| Prince Edward, | . |
| Prince George, | . |
| Princess Anne, | . |
| Prince William, | . |
| Pulaski, | . |
| Putnam, | . |
| Raleigh, | . |

RECAPITULATION.

it of Balances due the Commonwealth from Sheriffs, Clerks, &c. on account of Revenue, Capitation, &c. Taxes, including Literary Fines, with Interest thereon to 1st October 1859—from the year 1852 to 1859.

| | 1852. | 1853. | 1854. | 1855. | 1856. | 1857. | 1858. | Totals |
|--|------------|---------|----------|----------|-----------|-----------|-----------|--------|
| mount due the commonwealth, - | 5802 42 | 9699 56 | 19961 37 | 43655 70 | 108775 00 | 168628 63 | 131448 70 | 489014 |
| as due on soc't Literary fund fines, deducted, - | 71 61 | 1668 54 | 4719 96 | 7063 45 | 8184 36 | 7830 02 | 19278 47 | 41816 |
| as due on soc't revenue, capitat'n, &c. taxes, - | \$ 5730 61 | 8031 02 | 15961 41 | 36592 25 | 95590 64 | 150698 61 | 119170 23 | 446197 |

INDEX.

| | | |
|-------|---|---------|
| | COVINGTON AND OHIO RAIL
ROAD, | |
| 9-345 | Doc. No. 1, | 35-36 |
| 8-210 | | |
| | EDUCATION AND LITERARY FUND, | |
| | Doc. No. 1, | 42-43 |
| 206 | | |
| 7-256 | EXECUTIVE OFFICERS, | |
| | Doc. No. 1, | 48 |
| 6-258 | EXPENDITURES. | |
| 38-42 | Appropriation recommended, Doc.
No. 1, | 27 |
| | GIBSON, COL. | |
| 30 | Letter of, Doc. No. 1, | 61-62 |
| | GOVERNOR (MESSAGE OF), | |
| | Doc. No. 1, | 3-48 |
| 8-259 | See Message of governor. | |
| | GUARD, PUBLIC. | |
| 268 | Pay of, Doc. No. 1, | 433-434 |
| 8-274 | | |
| | HARPERS FERRY RAID, | |
| 5-277 | | |
| 8-279 | Doc. No. 1, | 3-24 |
| | HUDNALL, HENRY. | |
| 0-282 | | |
| 283 | Letter of, Doc. No. 1, | 68-71 |
| 284 | | |
| 286 | JAMES RIVER AND KANAWHA CO. | |
| 286 | Engineer's report, Doc. No. 1, | 185-186 |
| 7-320 | President and directors' report, | 189-257 |
| | LAND OFFICE. | |
| 7-154 | Doc. No. 1, | 45 |
| | LETTERS | |

LIST OF INSURGENTS

At Harpers Ferry, Doc. No. 1, 155

LUNATIC ASYLUMS,

Doc. No. 1, 43

MANUFACTURING CO. (GREAT FALLS),

Doc. No. 1, 390

Memorial, 391-394

Opinion of John Carrol Brent, 395-399

MESSAGE OF GOVERNOR.

Remarks as to John Brown's raid, 3-24

Doc. No. 1, 27

Recommendation as to appropriation, 27-29

Militia system, 29-30

Sinking fund, 31

Guaranteed bonds, 32-33

State liabilities, 33

Receipts and charges, 34-35

Public works, 35-36

Covington and Ohio rail road, 36-37

Revenue, 38-42

Insurance, 42-43

Education and Literary fund, 43

Lunatic asylums, 43-44

Penitentiary, 45

Land office, 45

Public buildings, 45-46

State boundary lines, 46

Map of state, 47

Bounty land. &c. 47

Washington monument, 47

Organic law and code, 47

Monroe, 47-48

Wakefield, 48

Executive officers, 48

MILITARY

Ordered out, Doc. No. 1, 437

Movements of, 438

NEW YORK RESOLUTIONS.

Slave trade, Doc. No. 1, 431-432

PENITENTIARY,

Doc. No. 1, 43-44

PROJET

For reorganization of militia, Doc. No. 1 150-154

PUBLIC ACCOUNTS (AUDITOR OF).

Biennial report, Doc. No. 5.
Supplemental report, Ib.

REMAINS OF MONROE,

Doc. No. 1, 326

REPLY

Of president of the United States
to governor of Virginia, Doc.
No. 1, 52-53
Of governor of Maryland, 55
Of governor of Pennsylvania, 57
Of governor of Ohio, 60

REVENUE,

Doc. No. 1, 36-37

RIPARIAN RIGHTS

Of Virginia proprietors on Poto-
mac river, Doc. No. 1.
Message of president of United
States, 415
Report of secretary of war, 416
Opinion of Judge Brewer, 417-420

SINTON (COMMISSIONER).

His report, 214-215

SOUTTER'S CASE.

Report of attorney general, Doc.
No. 1, 329-345
Umpirage and award, 346-347
Opinion of umpire, 348-356
Other documents relating to same, 357-389

SURGICAL CORPS,

Doc. No. 1, 435-436

SYNOPSIS

Of funds of commonwealth for
fiscal year 1859, Doc. No. 2.
Of financial condition of the trea-
sury for fiscal years 1858-59,
Doc. No. 3.
Of financial condition of Internal
improvement and Literary and
Sinking funds, Doc. No. 4.

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